CUSTOMS BULLETIN AND DECISIONS

Weekly Compilation of

Decisions, Rulings, Regulations, and Notices

Concerning Customs and Related Matters of the

U.S. Customs Service

U.S. Court of Appeals for the Federal Circuit

and

U.S. Court of International Trade

VOL. 29 **MAY 10, 1995** **NO. 19**

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U.S. Customs Service

Treasury Decisions

(T.D. 95–33)

PHARMACEUTICAL TABLES 1 AND 3 OF THE HTSUS

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Listing of the products found in Table 1 and Table 3 of the Pharmaceutical Appendix to the Harmonized Tariff Schedule of the United States of America in Chemical Abstracts Service Number ("CAS Number") order.

SUMMARY: By act of Congress, the U.S. Customs Service implemented the Pharmaceutical Agreement of the General Agreements on Tariff and Trade (GATT) on January 1, 1995. A critical portion of the implementing legislation includes listings of the pharmaceuticals and pharmaceuticals intermediates covered by the treaty. These listings, Tables 1 and 3 of the Pharmaceutical Appendix of the Tariff Schedule, consist of an alphabetical listing of pharmaceuticals and pharmaceutical intermediates with corresponding CAS numbers. U.S. Customs and other agencies have been receiving comments from the public indicating that because of the large number of products listed in the tables and the fact that the products may be properly identified by several different names, it is difficult to apply the Pharmaceutical Appendix in a significant number of instances. In general, the public has indicated that products covered by the treaty are more easily identified by their CAS numbers and that use of the Tariff Schedule would be greatly facilitated if a listing of the products in Tables 1 and 3 is made available in CAS number numerical order.

Accordingly, listed below are the products found in Table 1 and Table 3 of the Pharmaceutical Appendix of the Harmonized Tariff Schedule which have been arranged in CAS number order. This listing is neither intended to change the legal intent of the Pharmaceuticals Appendix as stated in the Tariff Schedule, nor is it intended to define or change U.S. Customs policy in enforcing the statute. Rather, the listing is intended to assist users of the Tariff Schedule to more quickly identify products which are covered by the statute.

EFFECTIVE DATE: January 1, 1995.

FOR FURTHER INFORMATION CONTACT: Ira S. Reese, Chief, Technical Branch, Office of Laboratories and Scientific Services, U.S. Customs Service, 1301 Constitution Avenue NW, Washington, DC 20229 at (202) 927–1060.

Dated: April 14, 1995.

A.W. TENNANT,
Director,
Office of Laboratories and Scientific Services.

[Attachment]

PHARMACEUTICAL APPENDIX TO THE HTSUS

TABLE 1

CAS No.	*Pharmaceutical*	*CAS No.*	*Pharmaceutical*
N/A	Actagardin	50–52–2	Thioridazine
N/A	Ardacin	50–53–3	Chlorpromazine
N/A	Biciromab	50–55–5	Reserpine
N/A	Celucloral	50–56–6	Oxytocin
N/A	Corticorelin	50–57–7	Lypressin
N/A	Dorlimomab Aritox	50–59–9	Cefaloridine
N/A	Fibrinogen (125 I)	50–60–2	Phentolamine
N/A	Insulin Defalan	50–65–7	Niclosamide
N/A	Macrogol Ester	50–76–0	Dactinomycin
N/A	Polysorbate	50–81–7	Ascorbic Acid
N/A	Sevirumab	50–91–9	Floxuridine
N/A	Sometribove	51–06–9	Procainamide
N/A	Sometripor	51–12–7	Nialamide
N/A	Tendamistat	51–18–3	Tretamine
N/A	Thymostimulin	51–21–8	Fluorouracil
N/A	Tuvirumab	51–24–1	Tiratricol
N/A	Urofollitropin	51–26–3	Thyropropic Acid
50–02–2	Dexamethasone	51–31–0	Levisoprenaline
50–06–6	Phenobarbital	51–41–2	Norepinephrine
50–07–7	Mitomycin	51–43–4	Epinephrine
50–10–2	Oxyphenonium Bromide	51–52–5	Propylthiouracil
50–11–3	Metharbital	51–61–6	Dopamine
50–12–4	Mephenytoin	51–64–9	Dexamfetamine
50–14–6	Ergocalciferol	51–68–3	Meclofenoxate
50–18–0	Cyclophosphamide	51–71–8	Phenelzine
50–19–1	Oxyfenamate	51–75–2	Chlormethine
50–23–7	Hydrocortisone	51–77–4	Gefarnate
50–24–8	Prednisolone	51–79–6	Urethane
50–28–2	Estradiol	51–83–2	Carbachol
50–29–3	Clofenotane	52–01–7	Spironolactone
50–33–9	Phenylbutazone	52–24–4	Thiotepa
50–34–0	Propantheline Bromide	52–31–3	Cyclobarbital
50–35–1	Thalidomide	52–39–1	Aldosterone
50–37–3	Lysergide	52–43–7	Allobarbital
50–39–5	Protheobromine	52–51–7	Bronopol
50–44–2	Mercaptopurine	52–53–9	Verapamil
50–47–5	Desipramine	52–62–0	Pentolonium Tartrate
50–48–6	Amitriptyline	52–67–5	Penicillamine
50–49–7	Imipramine	52–76–6	Lynestrenol
50–50–0	Estradiol Benzoate		

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
52–68–6	Metrifonate
52–78–8	Norethandrolone
52–86–8	Haloperidol
52–88–0	Atropine Methonitrate
52–90–4	Cysteine
53–03–2	Prednisone
53–06–5	Cortisone
53–10–1	Hydroxydione Sodium Succinate
53–16–7	Estrone
53–18–9	Bietaserpine
53–19–0	Mitotane
53–31–6	Medibazine
53–33–8	Paramethasone
53–34–9	Fluprednisolone
53–39–4	Oxandrolone
53–43–0	Prasterone
53–46–3	Methanthelinium Bromide
53–73–6	Angiotensinamide
53–79–2	Puromycin
53–84–9	Nadide
53–86–1	Indometacin
53–89–4	Benzpiperylone
54–03–5	Hexobendine
54–05–7	Chloroquine
54–30–8	Camylofin
54–31–9	Furosemide
54–32–0	Moxisylyte
54–36–4	Metyrapone
54–42–2	Idoxuridine
54–49–9	Metaraminol
54–64–8	Thiomersal
54–80–8	Pronetalol
54–85–3	Isoniazid
54–91–1	Pipobroman
54–92–2	Iproniazid
54–95–5	Pentetrazol
55–03–8	Levothyroxine Sodium
55–52–7	Pheniprazine
55–56–1	Chlorhexidine
55–65–2	Guanethidine
55–73–2	Betanidine
55–97–0	Hexamethonium Bromide
55–98–1	Busulfan
56–04–2	Methylthiouracil
56–28–0	Triclodazol
56–29–1	Hexobarbital
56–40–6	Glycine
56–41–7	Alanine
56–45–1	Serine
56–53–1	Diethylstilbestrol
56–59–7	Felypressin
56–72–4	Coumafos
56–75–7	Chloramphenicol
56–84–8	Aspartic Acid
56–85–9	Levoglutamide
56–86–0	Glutamic Acid
56–87–1	Lysine
56–94–0	Demecarium Bromide
56–97–3	Trimedoxime Bromide
57–08–9	Acexamic Acid
57–09–0	Cetrimonium Bromide
57–15–8	Chlorobutanol
57–22–7	Vincristine
57–30–7	Phenobarbital Sodium
57–41–0	Phenytoin
57–42–1	Pethidine
57–43–2	Amobarbital
57–44–3	Barbital
57–53–4	Meprobamate
57–57–8	Propiolactone
57–62–5	Chlortetracycline
57–63–6	Ethinylestradiol
57–66–9	Probenecid
57–67–0	Sulfaguanidine
57–68–1	Sulfadimidine
57–83–0	Progesterone
57–92–1	Streptomycin
57–94–3	Tubocurarine Chloride
57–96–5	Sulfinpyrazone
58–14–0	Pyrimethamine
58–15–1	Aminophenazone
58–18–4	Methyltestosterone
58–19–5	Drostanolone
58–22–0	Testosterone
58–25–3	Chlordiazepoxide
58–32–2	Dipyridamole
58–34–4	Thiazinamium Metilsulfate
58–37–7	Aminopromazine
58–38–8	Prochlorperazine
58–39–9	Perphenazine
58–40–2	Promazine
58–46–8	Tetrabenazine
58–54–8	Etacrynic Acid
58–63–9	Inosine
58–73–1	Diphenhydramine
58–85–5	Biotin
58–89–9	Lindane
58–93–5	Hydrochlorothiazide
58–94–6	Chlorothiazide
59–01–8	Kanamycin
59–05–2	Methotrexate
59–14–3	Broxuridine
59–26–7	Nikethamide
59–30–3	Folic Acid
59–32–5	Chloropyramine
59–39–2	Piperoxan
59–40–5	Sulfaquinoxaline
59–42–7	Phenylephrine
59–43–8	Thiamine
59–46–1	Procaine
59–47–2	Mephenesin
59–50–7	Chlorocresol
59–52–9	Dimercaprol
59–58–5	Prosultiamine
59–63–2	Isocarboxazid
59–66–5	Acetazolamide
59–67–6	Nicotinic Acid
59–87–0	Nitrofural
59–92–7	Levodopa
59–96–1	Phenoxybenzamine
59–98–3	Tolazoline
60–00–4	Edetic Acid
60–18–4	Tyrosine
60–23–1	Mercaptamine
60–31–1	Acetylcholine Chloride
60–32–2	Aminocaproic Acid

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
60-40-2	Mecamylamine
60-45-7	Fenimide
60-46-8	Dimevamide
60-54-8	Tetracycline
60-56-0	Thiamazole
60-57-1	Dieldrin
60-79-7	Ergometrine
60-80-0	Phenazone
60-87-7	Promethazine
60-89-9	Pecazine
60-91-3	Diethazine
60-99-1	Levomepromazine
61-00-7	Acepromazine
61-01-8	Methopromazine
61-19-8	Adenosine Phosphate
61-32-5	Meticillin
61-33-6	Benzylpenicillin
61-56-3	Sultiame
61-57-4	Niridazole
61-68-7	Mefenamic Acid
61-72-3	Cloxacillin
61-73-4	Methylthioninium Chloride
61-74-5	Domoxin
61-75-6	Bretylium Tosilate
61-80-3	Zoxazolamine
61-90-5	Leucine
62-33-9	Sodium Calcium Edetate
62-37-3	Chlormerodrin
62-44-2	Phenacetin
62-51-1	Methacholine Chloride
62-67-9	Nalorphine
62-73-7	Dichlorvos
62-97-5	Diphemanil Metilsulfate
63-12-7	Benzquinamide
63-25-2	Carbaril
63-68-3	Methionine
63-74-1	Sulfanilamide
63-89-8	Colfosceril Palmitate
63-91-2	Phenylalanine
63-98-9	Phenacemide
64-39-1	Trimeperidine
64-55-1	Mebutamate
64-65-3	Bemegride
64-77-7	Tolbutamide
64-85-7	Desoxycortone
64-95-9	Adiphenine
65-23-6	Pyridoxine
65-29-2	Gallamine Triethiodide
65-45-2	Salicylamide
65-64-5	Mebanazine
65-86-1	Orotic Acid
66-75-1	Uramustine
66-76-2	Dicoumarol
66-79-5	Oxacillin
66-81-9	Cycloheximide
67-20-9	Nitrofurantoin
67-28-7	Nihydrazone
67-42-5	Egtazic Acid
67-43-6	Pentetic Acid
67-45-8	Furazolidone
67-48-1	Choline Chloride
67-68-5	Dimethyl Sulfoxide
67-73-2	Fluocinolone Acetonide
67-81-2	Penmesterol
67-95-8	Quingestrone
67-96-9	Dihydrotachysterol
67-97-0	Colecalciferol
68-19-9	Cyanocobalamin
68-22-4	Norethisterone
68-23-5	Noretynodrel
68-26-8	Retinol
68-35-9	Sulfadiazine
68-41-7	Cycloserine
68-76-8	Triaziquone
68-88-2	Hydroxyzine
68-89-3	Metamizole Sodium
68-90-6	Benziodarone
68-91-7	Trimetaphan Camsilate
68-96-2	Hydroxyprogesterone
69-23-8	Fluphenazine
69-25-0	Eledoisin
69-27-2	Chlorisondamine Chloride
69-53-4	Ampicillin
69-81-8	Carbazochrome
70-00-8	Trifluridine
70-07-5	Mephenoxalone
70-10-0	Ticlatone
70-26-8	Ornithine
70-30-4	Hexachlorophene
70-51-9	Deferoxamine
70-70-2	Paroxypropione
71-00-1	Histidine
71-27-2	Suxamethonium Chloride
71-63-6	Digitoxin
71-73-8	Thiopental Sodium
71-81-8	Isopropamide Iodide
71-91-0	Tetrylammonium Bromide
72-14-0	Sulfathiazole
72-18-4	Valine
72-19-5	Threonine
72-33-3	Mestranol
72-44-6	Methaqualone
72-63-9	Metandienone
72-69-5	Nortriptyline
72-80-0	Chlorquinaldol
73-07-4	Prazepine
73-09-6	Etozolin
73-22-3	Tryptophan
73-32-5	Isoleucine
73-48-3	Bendroflumethiazide
73-49-4	Quinethazone
74-55-5	Ethambutol
74-79-3	Arginine
75-19-4	Cyclopropane
76-14-2	Cryofluorane
76-23-3	Tetrabarbital
76-38-0	Methoxyflurane
76-41-5	Oxymorphone
76-42-6	Oxycodone
76-43-7	Fluoxymesterone
76-47-1	Hydrocortamate
76-65-3	Amolanone
76-73-3	Secobarbital
76-74-4	Pentobarbital
76-90-4	Mepenzolate Bromide
76-99-3	Methadone
77-01-0	Fenpipramide

TABLE 1—*continued*

CAS No.	Pharmaceutical
77–02–1	Aprobarbital
77–04–3	Pyrithyldione
77–07–6	Levorphanol
77–09–8	Phenolphthalein
77–10–1	Phencyclidine
77–12–3	Pentacynium Chloride
77–14–5	Proheptazine
77–15–6	Ethoheptazine
77–19–0	Dicycloverine
77–20–3	Alphaprodine
77–21–4	Glutethimide
77–22–5	Caramiphen
77–23–6	Pentoxyverine
77–26–9	Butalbital
77–36–1	Chlortalidone
77–37–2	Procyclidine
77–38–3	Chlorphenoxamine
77–39–4	Cycrimine
77–41–8	Mesuximide
77–46–3	Acedapsone
77–51–0	Isoaminile
77–65–6	Carbromal
77–66–7	Acecarbromal
77–67–8	Ethosuximide
77–75–8	Methylpentynol
77–86–1	Trometamol
78–11–5	Pentaerithrityl Tetranitrate
78–12–6	Petrichloral
78–28–4	Emylcamate
78–34–2	Dioxation
78–41–1	Triparanol
78–44–4	Carisoprodol
79–01–6	Trichloroethylene
79–17–4	Pimagedine
79–55–0	Pempidine
79–57–2	Oxytetracycline
79–64–1	Dimethisterone
79–90–3	Triclobisonium Chloride
79–93–6	Phenaglycodol
80–08–0	Dapsone
80–13–7	Halazone
80–32–0	Sulfachlorpyridazine
80–34–2	Glyprothiazol
80–35–3	Sulfamethoxypyridazine
80–49–9	Homatropine Methylbromide
80–50–2	Octatropine Methylbromide
80–77–3	Chlormezanone
81–13–0	Dexpanthenol
81–23–2	Dehydrocholic Acid
81–81–2	Warfarin
82–02–0	Khellin
82–66–6	Diphenadione
82–88–2	Phenindamine
82–92–8	Cyclizine
82–93–9	Chlorcyclizine
82–95–1	Buclizine
82–98–4	Piperidolate
82–99–5	Tifenamil
83–12–5	Phenindione
83–40–9	Hydroxytoluic Acid
83–43–2	Methylprednisolone
83–73–8	Diiodohydroxyquinoline
83–86–3	Fytic Acid
83–88–5	Riboflavin
83–89–6	Mepacrine
83–98–7	Orphenadrine
84–01–5	Chlorproethazine
84–04–8	Pipamazine
84–06–0	Thiopropazate
84–08–2	Parathiazine
84–12–8	Phanquinone
84–17–3	Dienestrol
84–22–0	Tetryzoline
84–36–6	Syrosingopine
84–55–9	Viquidil
84–80–0	Phytomenadione
84–96–8	Alimemazine
85–73–4	Phthalylsulfathiazole
85–79–0	Cinchocaine
85–90–5	Methylchromone
85–95–0	Benzestrol
86–12–4	Thenalidine
86–13–5	Benzatropine
86–14–6	Diethylthiambutene
86–21–5	Pheniramine
86–22–6	Brompheniramine
86–34–0	Phensuximide
86–35–1	Ethotoin
86–42–0	Amodiaquine
86–43–1	Propoxycaine
86–54–4	Hydralazine
86–75–9	Benzoxiquine
86–78–2	Pentaquine
86–80–6	Quinisocaine
87–08–1	Phenoxymethylpenicillin
87–09–2	Almecillin
87–10–5	Tribromsalan
87–12–7	Dibromsalan
87–21–8	Piridocaine
87–33–2	Isosorbide Dinitrate
87–90–1	Symclosene
88–04–0	Chloroxylenol
89–57–6	Mesalazine
90–33–5	Hymecromone
90–34–6	Primaquine
90–39–1	Sparteine
90–45–9	Aminoacridine
90–49–3	Pheneturide
90–54–0	Etafenone
90–69–7	Lobeline
90–81–3	Racephedrine
90–82–4	Pseudoephedrine
90–84–6	Amfepramone
90–86–8	Cinnamedrine
90–89–1	Diethylcarbamazine
91–33–8	Benzthiazide
91–75–8	Antazoline
91–79–2	Thenyldiamine
91–80–5	Methapyrilene
91–81–6	Tripelennamine
91–84–9	Mepyramine
91–85–0	Thonzylamine
92–12–6	Phenyltoloxamine
92–23–9	Leucinocaine
92–31–9	Tolonium Chloride

TABLE 1—*continued*

CAS No.	Pharmaceutical
92–62–6	Proflavine
92–84–2	Phenothiazine
93–14–1	Guaifenesin
93–30–1	Methoxyphenamine
93–47–0	Verazide
93–88–9	Phenpromethamine
94–09–7	Benzocaine
94–10–0	Etoxazene
94–12–2	Risocaine
94–14–4	Isobutamben
94–19–9	Sulfaethidole
94–20–2	Chlorpropamide
94–23–5	Parethoxycaine
94–24–6	Tetracaine
94–35–9	Styramate
94–63–3	Pralidoxime Iodide
94–78–0	Phenazopyridine
95–04–5	Ectylurea
95–05–6	Sulfiram
95–25–0	Chlorzoxazone
95–27–2	Dimazole
96–50–4	Aminothiazole
96–62–8	Dinsed
96–83–3	Iopanoic Acid
96–84–4	Iophenoic Acid
97–18–7	Bithionol
97–23–4	Dichlorophen
97–24–5	Fenticlor
97–27–8	Chlorbetamide
97–44–9	Acetarsol
97–57–4	Tolpronine
97–77–8	Disulfiram
98–50–0	Arsanilic Acid
98–72–6	Nitarsone
98–75–9	Propazolamide
98–79–3	Pidolic Acid
98–92–0	Nicotinamide
98–96–4	Pyrazinamide
99–15–0	Acetylleucine
99–43–4	Oxybuprocaine
99–45–6	Adrenalone
99–66–1	Valproic Acid
99–79–6	Iofendylate
100–33–4	Pentamidine
100–51–6	Benzyl Alcohol
100–91–4	Eucatropine
100–92–5	Mephentermine
100–95–8	Metalkonium Chloride
100–97–0	Methenamine
101–08–6	Diperodon
101–20–2	Triclocarban
101–26–8	Pyridostigmine Bromide
101–71–3	Diphenan
101–93–9	Phenacaine
102–05–6	Dibemethine
102–45–4	Cyclopentamine
102–60–3	Edetol
102–65–8	Sulfaclozine
102–76–1	Triacetin
103–03–7	Phenicarbazide
103–16–2	Monobenzone
104–06–3	Thioacetazone
104–14–3	Octopamine
104–22–3	Benzylsulfamide
104–28–9	Cinoxate
104–29–0	Chlorphenesin
104–31–4	Benzonatate
104–32–5	Propamidine
105–20–4	Betazole
107–35–7	Taurine
108–02–1	Captamine
109–57–9	Allylthiourea
111–30–8	Glutaral
111–48–8	Thiodiglycol
112–24–3	Trientine
113–15–5	Ergotamine
113–18–8	Ethchlorvynol
113–42–8	Methylergometrine
113–45–1	Methylphenidate
113–53–1	Dosulepin
113–59–7	Chlorprothixene
113–73–5	Gramicidin S
113–78–0	Demoxytocin
113–79–1	Argipressin
113–80–4	Argiprestocin
114–07–8	Erythromycin
114–43–2	Desaspidin
114–80–7	Neostigmine Bromide
114–86–3	Phenformin
114–90–9	Obidoxime Chloride
114–91–0	Metyridine
115–02–6	Azaserine
115–38–8	Methylphenobarbital
115–44–6	Talbutal
115–46–8	Azacyclonol
115–55–9	Phenythilone
115–63–9	Hexocyclium Metilsulfate
115–67–3	Paramethadione
115–68–4	Sulfadicramide
115–79–7	Ambenonium Chloride
116–38–1	Edrophonium Chloride
116–42–7	Sulfaproxyline
116–43–8	Succinylsulfathiazole
116–49–4	Glycobiarsol
116–52–9	Dicloralurea
117–10–2	Dantron
117–30–6	Dipiproverine
117–37–3	Anisindione
117–89–5	Trifluoperazine
118–23–0	Bromazine
118–42–3	Hydroxychloroquine
118–56–9	Homosalate
118–57–0	Acetaminosalol
119–04–0	Framycetin
119–29–9	Ambucaine
119–41–5	Efloxate
119–85–7	Vanyldisulfamide
119–96–0	Arsthinol
120–32–1	Clorofene
120–97–8	Diclofenamide
121–19–7	Roxarsone
121–25–5	Amprolium
121–54–0	Benzethonium Chloride
121–55–1	Subathizone
121–59–5	Carbarsone
121–64–2	Sulocarbilate
122–09–8	Phentermine
122–11–2	Sulfadimethoxine

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
122–16–7	Sulfanitran
122–18–9	Cetalkonium Chloride
122–89–4	Mesulfamide
123–03–5	Cetylpyridinium Chloride
123–47–7	Prolonium Iodide
123–82–0	Tuaminoheptane
123–99–9	Azelaic Acid
124–07–2	Octanoic Acid
124–28–7	Dimantine
124–72–1	Teflurane
124–88–9	Dimethiodal Sodium
124–94–7	Triamcinolone
125–13–3	Oxyphenisatine
125–28–0	Dihydrocodeine
125–29–1	Hydrocodone
125–33–7	Primidone
125–40–6	Secbutabarbital
125–42–8	Vinbarbital
125–45–1	Azatepa
125–51–9	Pipenzolate Bromide
125–53–1	Oxyphencyclimine
125–58–6	Levomethadone
125–60–0	Fenpiverinium Bromide
125–64–4	Methyprylon
125–65–5	Pleuromulin
125–70–2	Levomethorphan
125–71–3	Dextromethorphan
125–73–5	Dextrorphan
125–84–8	Aminoglutethimide
125–99–5	Tridihexethyl Iodide
126–07–8	Griseofulvin
126–22–7	Butonate
126–27–2	Oxetacaine
126–31–8	Methiodal Sodium
126–52–3	Ethinamate
126–92–1	Sodium Etasulfate
126–93–2	Oxanamide
127–07–1	Hydroxycarbamide
127–31–1	Fludrocortisone
127–33–3	Demeclocycline
127–35–5	Phenazocine
127–48–0	Trimethadione
127–58–2	Sulfamerazine Sodium
127–60–6	Acediasulfone Sodium
127–65–1	Tosylchloramide Sodium
127–69–5	Sulfafurazole
127–71–9	Sulfabenzamide
127–77–5	Sulfabenz
127–79–7	Sulfamerazine
128–12–1	Sulfadiasulfone Sodium
128–13–2	Ursodeoxycholic Acid
128–20–1	Eltanolone
128–62–1	Noscapine
129–03–3	Cyproheptadine
129–16–8	Merbromin
129–20–4	Oxyphenbutazone
129–46–4	Suramin Sodium
129–57–7	Sodium Diprotrizoate
129–63–5	Sodium Acetrizoate
129–83–9	Phenampromide
130–16–5	Cloxiquine
130–26–7	Clioquinol
130–37–0	Menadione Sodium Bisulfite
130–73–4	Methestrol
130–81–4	Quindonium Bromide
131–01–1	Deserpidine
131–48–6	Aceneuramic Acid
131–53–3	Dioxybenzone
131–57–7	Oxybenzone
131–67–9	Ftalofyne
132–21–8	Dexbrompheniramine
132–22–9	Chlorphenamine
132–60–5	Cinchophen
132–89–8	Chlorthenoxazine
133–11–9	Fenamisal
133–16–4	Chloroprocaine
133–53–9	Dichloroxylenol
133–65–3	Solasulfone
133–67–5	Trichlormethiazide
134–03–2	Sodium Ascorbate
134–37–2	Amphenidone
134–49–6	Phenmetrazine
134–62–3	Diethyltoluamide
135–07–9	Methyclothiazide
135–09–1	Hydroflumethiazide
135–43–3	Lauroguadine
135–58–0	Mesulfen
136–44–7	Lisadimate
136–70–9	Protokylol
136–82–3	Piperocaine
137–05–3	Mecrilate
137–08–6	Calcium Pantothenate
137–26–8	Thiram
137–53–1	Dextrothyroxine Sodium
137–58–6	Lidocaine
137–76–8	Cetotiamine
137–86–0	Octotiamine
138–39–6	Mafenide
138–41–0	Carzenide
138–56–7	Trimethobenzamide
139–05–9	Sodium Cyclamate
139–07–1	Benzododecinium Chloride
139–08–2	Miristalkonium Chloride
139–56–0	Salazosulfamide
139–62–8	Cyclomethycaine
139–88–8	Sodium Tetradecyl Sulfate
139–91–3	Furaltadone
140–40–9	Aminitrozole
140–59–0	Stilbamidine Isetionate
140–65–8	Pramocaine
140–87–4	Cyacetacide
141–94–6	Hexetidine
143–52–2	Metopon
143–82–8	Probarbital Sodium
143–92–0	Tropenziline Bromide
144–02–5	Barbital Sodium
144–11–6	Trihexyphenidyl
144–12–7	Tiemonium Iodide
144–14–9	Anileridine
144–45–6	Spirgetine
144–75–2	Aldesulfone Sodium
144–80–9	Sulfacetamide
144–82–1	Sulfamethizole
144–83–2	Sulfapyridine
145–12–0	Oxymesterone
145–13–1	Pregnenolone

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
145–41–5	Sodium Dehydrocholate
145–54–0	Propyromazine Bromide
145–94–8	Clorindanol
146–22–5	Nitrazepam
146–37–2	Laurolinium Acetate
146–54–3	Triflupromazine
147–20–6	Diphenylpyraline
147–27–3	Dimoxyline
147–52–4	Nafcillin
147–55–7	Pheneticillin
147–85–3	Proline
147–94–4	Cytarabine
148–01–6	Dinitolmide
148–07–2	Benzmalecene
148–18–5	Ditiocarb Sodium
148–56–1	Flumethiazide
148–65–2	Chloropyrilene
148–79–8	Tiabendazole
148–82–3	Melphalan
149–16–6	Butacaine
149–17–7	Ftivazide
150–59–4	Alverine
150–76–5	Mequinol
151–67–7	Halothane
151–83–7	Methohexital
152–02–3	Levallorphan
152–43–2	Quinestrol
152–47–6	Sulfalene
152–58–9	Cortodoxone
152–62–5	Dydrogesterone
152–72–7	Acenocoumarol
152–97–6	Fluocortolone
153–00–4	Metenolone
153–18–4	Rutoside
153–43–5	Clorindanic Acid
153–61–7	Cefalotin
153–87–7	Oxypertine
154–21–2	Lincomycin
154–23–4	Cianidanol
154–42–7	Tioguanine
154–73–4	Guanisoquine
154–82–5	Simetride
154–87–0	Cocarboxylase
154–93–8	Carmustine
155–09–9	Tranylcypromine
156–08–1	Benzfetamine
156–34–3	Levamfetamine
156–62–7	Calcium Carbimide
297–90–5	Racemorphan
298–46–4	Carbamazepine
298–55–5	Clocinizine
298–57–7	Cinnarizine
299–48–9	Piperamide
299–61–6	Ganglefene
299–75–2	Treosulfan
299–84–3	Fenclofos
299–86–5	Crufomate
299–88–7	Bentiamine
299–89–8	Acetiamine
300–22–1	Medazomide
300–37–8	Diodone
300–62–9	Amfetamine
302–33–0	Proadifen
302–40–9	Benactyzine
302–41–0	Piritramide
302–49–8	Uredepa
302–79–4	Tretinoin
303–49–1	Clomipramine
303–53–7	Cyclobenzaprine
303–54–8	Depramine
303–69–5	Prothipendyl
303–81–1	Novobiocin
303–98–0	Ubidecarenone
304–55–2	Succimer
304–84–7	Etamivan
305–03–3	Chlorambucil
305–97–5	Anthiolimine
306–12–7	Oxophenarsine
306–20–7	Fenaclon
306–41–2	Hexcarbacholine Bromide
306–52–5	Triclofos
306–53–6	Azamethonium Bromide
306–94–5	Perflunafene
309–29–5	Doxapram
313–05–3	Azacosterol
314–03–4	Pimethixene
314–35–2	Etamiphyllin
315–30–0	Allopurinol
315–72–0	Opipramol
316–15–4	Bucricaine
316–81–4	Thioproperazine
317–34–0	Aminophylline
317–52–2	Hexafluronium Bromide
318–23–0	Imolamine
319–89–1	Tetroquinone
320–67–2	Azacitidine
321–55–1	Haloxon
321–64–2	Tacrine
322–35–0	Benserazide
322–79–2	Triflusal
329–65–7	Racepinefrine
332–69–4	Bromamide
333–36–8	Flurotyl
333–41–5	Dimpylate
337–03–1	Flugestone
338–83–0	Perfluamine
338–95–4	Isoflupredone
339–43–5	Carbutamide
339–72–0	Levcycloserine
340–57–8	Mecloqualone
341–00–4	Etifelmine
346–18–9	Polythiazide
350–12–9	Sulbentine
356–12–7	Fluocinonide
357–56–2	Dextromoramide
357–66–4	Spirilene
357–67–5	Phetharbital
357–70–0	Galantamine
358–52–1	Hexapropymate
359–83–1	Pentazocine
361–37–5	Methysergide
362–29–8	Propiomazine
362–74–3	Bucladesine
363–13–3	Benhepazone
363–24–6	Dinoprostone
364–62–5	Metoclopramide
364–98–7	Diazoxide
365–26–4	Oxilofrine

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
369–77–7	Halocarban
370–14–9	Pholedrine
372–66–7	Heptaminol
378–44–9	Betamethasone
382–67–2	Desoximetasone
382–82–1	Dicolinium Iodide
388–51–2	Metofenazate
389–08–2	Nalidixic Acid
390–28–3	Methoxamine
390–64–7	Prenylamine
391–70–8	Troxonium Tosilate
395–28–8	Isoxsuprine
396–01–0	Triamterene
405–22–1	Nidroxyzone
406–90–6	Fluroxene
407–41–0	Dexfosfoserine
423–55–2	Perflubron
426–13–1	Fluorometholone
427–00–9	Desomorphine
428–07–9	Atromepine
428–37–5	Profadol
432–60–0	Allylestrenol
434–03–7	Ethisterone
434–07–1	Oxymetholone
434–22–0	Nandrolone
434–43–5	Pentorex
435–97–2	Phenprocoumon
436–40–8	Inproquone
437–38–7	Fentanyl
437–74–1	Xantinol Nicotinate
438–60–8	Protriptyline
439–14–5	Diazepam
440–58–4	Iodamide
441–61–2	Ethylmethylthiambutene
442–03–5	Anisopirol
442–16–0	Ethacridine
442–52–4	Clemizole
443–48–1	Metronidazole
444–27–9	Timonacic
446–86–6	Azathioprine
447–41–6	Buphenine
448–34–0	Azaprocin
451–71–8	Glyhexamide
451–77–4	Homarylamine
455–83–4	Dichlorophenarsine
456–59–7	Cyclandelate
457–60–3	Neoarsphenamine
457–87–4	Etilamfetamine
458–24–2	Fenfluramine
459–86–9	Mitoguazone
461–06–3	Carnitine
461–78–9	Chlorphentermine
465–39–4	Bufogenin
465–53–2	Cyclopregnol
465–65–6	Naloxone
466–06–8	Proscillaridin
466–14–8	Ibrotamide
466–40–0	Isomethadone
466–90–0	Thebacon
466–97–7	Normorphine
466–99–9	Hydromorphone
467–15–2	Norcodeine
467–18–5	Myrophine
467–36–7	Thialbarbital
467–38–9	Thiotetrabarbital
467–43–6	Methitural
467–60–7	Pipradrol
467–83–4	Dipipanone
467–84–5	Phenadoxone
467–85–6	Normethadone
467–86–7	Dioxaphetyl Butyrate
467–90–3	Ethypicone
468–07–5	Phenomorphan
468–50–8	Betameprodine
468–51–9	Alphameprodine
468–56–4	Hydroxypethidine
468–59–7	Betaprodine
468–61–1	Oxeladin
469–21–6	Doxylamine
469–62–5	Dextropropoxyphene
469–78–3	Metheptazine
469–79–4	Ketobemidone
469–80–7	Pheneridine
469–81–8	Morpheridine
469–82–9	Etoxeridine
470–43–9	Promoxolane
470–90–6	Clofenvinfos
471–53–4	Enoxolone
473–30–3	Thiazosulfone
473–32–5	Chaulmosulfone
473–42–7	Nitrosulfathiazole
474–25–9	Chenodeoxycholic Acid
474–58–8	Sitogluside
476–66–4	Ellagic Acid
477–30–5	Demecolcine
477–32–7	Visnadine
477–80–5	Cinnofuradione
477–93–0	Dimethoxanate
479–18–5	Diprophylline
479–50–5	Lucanthone
479–68–5	Broparestrol
479–81–2	Bietamiverine
479–92–5	Propyphenazone
480–17–1	Leucocianidol
480–22–8	Dithranol
480–49–9	Filipin
482–15–5	Isothipendyl
483–63–6	Crotamiton
484–23–1	Dihydralazine
485–24–5	Phthalylsulfamethizole
485–34–7	Neocinchophen
485–41–6	Sulfachrysoidine
485–89–2	Oxycinchophen
486–12–4	Triprolidine
486–16–8	Carbinoxamine
486–17–9	Captodiame
486–47–5	Ethaverine
486–56–6	Cotinine
486–79–3	Dipyrocetyl
487–48–9	Salacetamide
487–53–6	Hydroxyprocaine
487–79–6	Kainic Acid
488–41–5	Mitobronitol
490–55–1	Amiphenazole
490–79–9	Gentisic Acid
490–98–2	Hydroxytetracaine
492–18–2	Mersalyl
492–39–7	Cathine

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
492–85–3	Nicopholine
493–75–4	Bialamicol
493–76–5	Propanocaine
493–78–7	Methaphenilene
493–80–1	Histapyrrodine
493–92–5	Prolintane
494–03–1	Chlornaphazine
494–14–4	Chlordimorine
494–79–1	Melarsoprol
495–70–5	Meprylcaine
495–83–0	Tigloidine
495–84–1	Salinazid
495–99–8	Hydroxystilbamidine
496–00–4	Dibrompropamidine
496–38–8	Midamaline
496–67–3	Bromisoval
497–75–6	Dioxethedrin
498–73–7	Mercurobutol
498–78–2	Stearylsulfamide
499–67–2	Proxymetacaine
500–08–3	Forminitrazole
500–42–5	Chlorazanil
500–89–0	Thiambutosine
500–92–5	Proguanil
501–62–2	Phenamazoline
501–68–8	Beclamide
502–55–6	Dixanthogen
502–59–0	Octamylamine
502–98–7	Chlorazodin
503–01–5	Isometheptene
503–49–1	Meglutol
504–03–0	Nanofin
505–86–2	Cetrimide
506–26–3	Gamolenic Acid
507–30–2	Choline Gluconate
509–56–8	Methyldihydromorphine
509–67–1	Pholcodine
509–74–0	Acetylmethadol
509–78–4	Dimenoxadol
509–84–2	Metethoheptazine
509–86–4	Heptabarb
510–53–2	Racemethorphan
510–74–7	Spiramide
510–90–7	Buthalital Sodium
511–12–6	Dihydroergotamine
511–41–1	Diphoxazide
511–45–5	Pridinol
511–46–6	Clofenetamine
511–55–7	Xenytropium Bromide
512–15–2	Cyclopentolate
512–16–3	Cyclobutyrol
512–48–1	Valdetamide
513–10–0	Ecothiopate Iodide
514–50–1	Acebrochol
514–65–8	Biperiden
514–68–1	Estriol Succinate
514–73–8	Dithiazanine Iodide
515–49–1	Sulfathiourea
515–57–1	Maleylsulfathiazole
515–58–2	Salazosulfathiazole
515–64–0	Sulfisomidine
517–18–0	Methallenestril
518–61–6	Dacemazine
519–30–2	Dimethazan
519–37–9	Etofylline
519–88–0	Ambucetamide
519–95–9	Florantyrone
520–27–4	Diosmin
520–52–5	Psilocybine
520–85–4	Medroxyprogesterone
521–10–8	Methandriol
521–11–9	Mestanolone
521–18–6	Androstanolone
521–35–7	Cannabinol
521–74–4	Broxyquinoline
522–00–9	Profenamine
522–18–9	Chlorbenzoxamine
522–24–7	Fenethazine
522–40–7	Fosfestrol
522–51–0	Dequalinium Chloride
522–87–2	Yohimbic Acid
523–54–6	Etymemazine
523–87–5	Dimenhydrinate
524–81–2	Mebhydrolin
524–83–4	Etybenzatropine
524–84–5	Dimethylthiambutene
524–99–2	Medrylamine
525–30–4	Mercuderamide
525–61–1	Quinocide
525–66–6	Propranolol
525–94–0	Adicillin
526–08–9	Sulfaphenazole
526–18–1	Osalmid
526–35–2	Allomethadione
526–36–3	Xylometazoline
527–75–3	Berythromycin
528–96–1	Calcium Benzamidosalicylate
530–08–5	Isoetarine
530–54–1	Methoxyphedrine
530–78–9	Flufenamic Acid
531–76–0	Sarcolysin
532–03–6	Methocarbamol
532–40–1	Monophosphothiamine
532–77–4	Hexylcaine
533–08–4	Tropigline
533–45–9	Clomethiazole
534–84–9	Pimeclone
535–51–3	Phenarsone Sulfoxylate
535–65–9	Glybuthiazol
536–21–0	Norfenefrine
536–33–4	Ethionamide
536–71–0	Diminazene
537–17–7	Amanozine
537–21–3	Chlorproguanil
537–46–2	Metamfetamine
538–71–6	Domiphen Bromide
539–21–9	Ambazone
541–15–1	Levocarnitine
541–20–8	Pentamethonium Bromide
541–22–0	Decamethonium Bromide
541–64–0	Furtrethonium Iodide
541–66–2	Oxapropanium Iodide
541–79–7	Carbocloral
543–82–8	Octodrine
544–31–0	Palmidrol
544–62–7	Batilol
545–59–5	Racemoramide

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
545–80–2	Poldine Metilsulfate
545–90–4	Dimepheptanol
546–06–5	Conessine
546–32–7	Oxpheneridine
546–88–3	Acetohydroxamic Acid
547–17–1	Xantofyl Palmitate
547–44–4	Sulfacarbamide
547–81–9	Epiestriol
548–00–5	Ethyl Biscoumacetate
548–62–9	Methylrosanilinium Chloride
548–73–2	Droperidol
548–84–5	Pyrvinium Chloride
549–40–6	Furostilbestrol
549–68–8	Octaverine
550–28–7	Amisometradine
550–81–2	Amopyroquine
551–11–1	Dinoprost
551–27–9	Propicillin
551–92–8	Dimetridazole
552–25–0	Diampromide
552–92–1	Toloconium Metilsulfate
552–94–3	Salsalate
553–08–2	Tonzonium Bromide
553–13–9	Zolamine
553–65–1	Amoxecaine
553–69–5	Fenyramidol
554–18–7	Glucosulfone
554–24–5	Phenobutiodil
554–57–4	Methazolamide
554–72–3	Tryparsamide
555–30–6	Methyldopa
555–44–2	Tripalmitin
555–57–7	Pargyline
555–65–7	Brocresine
555–77–1	Trichlormethine
555–84–0	Nifuradene
555–90–8	Nicothiazone
556–08–1	Acedoben
556–12–7	Furalazine
561–43–3	Oxypyrronium Bromide
561–48–8	Norpipanone
561–76–2	Properidine
561–77–3	Dihexyverine
561–83–1	Nealbarbital
561–86–4	Brallobarbital
562–26–5	Phenoperidine
564–25–0	Doxycycline
565–33–3	Metahexamide
565–99–1	Renanolone
566–48–3	Formestane
569–57–3	Chlorotrianisene
569–65–3	Meclozine
574–77–6	Papaveroline
575–74–6	Buclosamide
576–68–1	Mannomustine
577–11–7	Docusate Sodium
578–89–2	Pimetremide
579–23–7	Cyclovalone
579–38–4	Diloxanide
579–94–2	Menglytate
580–74–5	Xantocillin
583–03–9	Fenipentol
584–69–0	Ditophal
585–14–8	Poskine
585–86–4	Lactitol
586–06–1	Orciprenaline
586–60–7	Dyclonine
586–98–1	Piconol
587–46–2	Benzpyrinium Bromide
587–49–5	Salfluverine
587–61–1	Propyliodone
595–52–8	Descinolone
595–77–7	Algestone
596–51–0	Glycopyrronium Bromide
599–33–7	Prednylidene
599–79–1	Sulfasalazine
599–88–2	Sulfaperin
602–40–4	Cyheptropine
602–41–5	Thiocolchicoside
603–00–9	Proxyphylline
603–50–9	Bisacodyl
604–51–3	Deptropine
604–74–0	Bufenadrine
604–75–1	Oxazepam
606–17–7	Adipiodone
606–90–6	Piprinhydrinate
609–78–9	Cycloguanil Embonate
611–53–0	Ibacitabine
616–68–2	Trimecaine
616–91–1	Acetylcysteine
618–82–6	Sulfarsphenamine
620–30–4	Racemetirosine
621–42–1	Metacetamol
621–72–7	Bendazol
630–56–8	Hydroxyprogesterone Caproate
631–27–6	Glyclopyramide
632–00–8	Sulfasomizole
633–47–6	Cropropamide
633–90–9	Cifostodine
634–03–7	Phendimetrazine
634–08–2	Levofacetoperane
635–05–2	Pamaquine
635–41–6	Trimetozine
636–47–5	Stallimycin
636–54–4	Clopamide
637–07–0	Clofibrate
638–23–3	Carbocisteine
638–94–8	Desonide
639–48–5	Nicomorphine
642–44–4	Aminometradine
642–72–8	Benzydamine
642–83–1	Aceglatone
644–62–2	Meclofenamic Acid
645–05–6	Altretamine
646–02–6	Aminoethyl Nitrate
651–06–9	Sulfametoxydiazine
652–67–5	Isosorbide
653–03–2	Butaperazine
655–05–0	Tozalinone
657–24–9	Metformin
664–95–9	Glycyclamide
671–16–9	Procarbazine
671–88–5	Disulfamide
671–95–4	Clofenamide
672–87–7	Metirosine
673–31–4	Phenprobamate

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
679–90–3	Roflurane
692–13–7	Buformin
695–53–4	Dimethadione
702–54–5	Diethadione
709–55–7	Etilefrine
720–76–3	Fluminorex
721–19–7	Methastyridone
721–50–6	Prilocaine
723–42–2	Ditolamide
723–46–6	Sulfamethoxazole
728–88–1	Tolperisone
729–99–7	Sulfamoxole
730–07–4	Propetamide
735–52–4	Cetofenicol
735–64–8	Fenamifuril
737–31–5	Sodium Amidotrizoate
738–70–5	Trimethoprim
739–71–9	Trimipramine
742–20–1	Cyclopenthiazide
744–80–9	Benzobarbital
745–65–3	Alprostadil
747–30–8	Aminophenazone Cyclamate
748–44–7	Acoxatrine
749–02–0	Spiperone
749–13–3	Trifluperidol
751–84–8	Benethamine Penicillin
751–97–3	Rolitetracycline
768–94–5	Amantadine
777–11–7	Haloprogin
786–19–6	Carbofenotion
787–93–9	Ameltolide
790–69–2	Loflucarban
791–35–5	Clofedanol
796–29–2	Ketimipramine
797–58–0	Norboletone
797–63–7	Levonorgestrel
800–22–6	Chloracyzine
801–52–5	Porfiromycin
804–10–4	Carbocromen
804–30–8	Fursultiamine
807–31–8	Aceperone
808–24–2	Nicodicodine
808–26–4	Sancycline
809–01–8	Edogestrone
811–97–2	Norflurane
827–61–2	Aceclidine
829–74–3	Corbadrine
830–89–7	Albutoin
835–31–4	Naphazoline
841–73–6	Bucolome
844–26–8	Bithionoloxide
846–48–0	Boldenone
846–49–1	Lorazepam
846–50–4	Temazepam
847–20–1	Flubanilate
847–25–6	Racefenicol
848–21–5	Norgestrienone
848–53–3	Homochlorcyclizine
848–75–9	Lormetazepam
850–52–2	Altrenogest
852–19–7	Sulfapyrazole
852–42–6	Guaiapate
853–34–9	Kebuzone
859–07–4	Cefaloram
863–61–6	Menatetrenone
865–04–3	Methoserpidine
865–21–4	Vinblastine
865–24–7	Vinglycinate
881–17–4	Sodium Iodohippurate (131 I)
882–09–7	Clofibric Acid
886–08–8	Norletimol
892–01–3	Hexacyprone
893–01–6	Tenylidone
896–71–9	Tigestol
910–86–1	Tiocarlide
911–45–5	Clomifene
911–65–9	Etonitazene
914–00–1	Metacycline
915–30–0	Diphenoxylate
926–93–2	Metalliburе
938–73–8	Ethenzamide
952–54–5	Morinamide
957–56–2	Fluindione
959–10–4	Xenbucin
959–14–8	Oxolamine
960–05–4	Carbubarb
962–02–7	Nitrodan
963–39–3	Demoxepam
964–82–9	Xenyhexenic Acid
965–52–6	Nifuroxazide
965–90–2	Ethylestrenol
965–93–5	Metribolone
968–63–8	Butinoline
968–81–0	Acetohexamide
968–93–4	Testolactone
972–02–1	Difenidol
976–71–6	Canrenone
977–79–7	Medrogestone
979–32–8	Estradiol Valerate
982–24–1	Clopenthixol
983–85–7	Penamecillin
987–02–0	Demecycline
987–78–0	Citicoline
992–21–2	Lymecycline
1008–65–7	Fenadiazole
1018–34–4	Trepirium Iodide
1018–71–9	Pyrrolnitrin
1027–87–8	Tolpentamide
1028–33–7	Pentifylline
1034–82–8	Heptolamide
1038–59–1	Glyoctamide
1042–42–8	Carcainium Chloride
1043–21–6	Pirenoxine
1046–17–9	Dibupyrone
1050–48–2	Benzilonium Bromide
1050–79–9	Moperone
1054–88–2	Spiroxatrine
1066–17–7	Colistin
1069–55–2	Bucrilate
1077–93–6	Ternidazole
1082–56–0	Tefazoline
1082–57–1	Tramazoline
1083–57–4	Bucetin
1084–65–7	Meticrane
1085–91–2	Nafcaproic Acid
1088–11–5	Nordazepam

TABLE 1—*continued*

CAS No.	Pharmaceutical
1088–80–8	Metamelfalan
1088–92–2	Nifurtoinol
1092–46–2	Ketocaine
1093–58–9	Clostebol
1096–72–6	Hepzidine
1098–97–1	Pyritinol
1110–40–3	Cortivazol
1110–80–1	Pipacycline
1111–39–3	Acetyldigitoxin
1113–10–6	Guancidine
1119–97–7	Tetradonium Bromide
1131–64–2	Debrisoquine
1134–47–0	Baclofen
1146–98–1	Bromindione
1146–99–2	Clorindione
1150–20–5	Azabon
1156–05–4	Phenglutarimide
1156–19–0	Tolazamide
1157–87–5	Etoloxamine
1159–93–9	Clobenzepam
1161–88–2	Sulfatolamide
1165–48–6	Dimefline
1166–34–3	Cinanserin
1169–79–5	Quinestradol
1174–11–4	Xenazoic Acid
1178–28–5	Metoserpate
1181–54–0	Clomocycline
1187–56–0	Selenomethionine (75 SE)
1195–16–0	Citiolone
1197–18–8	Tranexamic Acid
1199–18–4	Oxidopamine
1209–98–9	Fencamfamin
1212–03–9	Metiprenaline
1213–06–5	Etebenecid
1219–35–8	Primaperone
1219–77–8	Bensuldazic Acid
1220–83–3	Sulfamonomethoxine
1221–56–3	Sodium Iopodate
1222–57–7	Zolimidine
1223–36–5	Clofexamide
1227–61–8	Mefexamide
1228–19–9	Glypinamide
1231–93–2	Etynodiol
1232–85–5	Elantrine
1233–53–0	Bunamiodyl
1233–70–1	Diarbarone
1234–30–6	Etocarlide
1234–71–5	Namoxyrate
1239–29–8	Furazabol
1239–45–8	Homidium Bromide
1242–69–9	Decitropine
1243–33–0	Mefeclorazine
1247–42–3	Meprednisone
1253–28–7	Gestonorone Caproate
1254–35–9	Oxabolone Cipionate
1300–94–3	Amylmetacresol
1301–42–4	Euprocin
1317–25–5	Alcloxa
1317–30–2	Potassium Glucaldrate
1321–14–8	Sulfogaiacol
1330–44–5	Algeldrate
1336–80–7	Ferrocholinate
1338–39–2	Sorbitan Laurate
1338–41–6	Sorbitan Stearate
1338–43–8	Sorbitan Oleate
1344–34–9	Stibamine Glucoside
1391–41–9	Endomycin
1392–21–8	Kitasamycin
1393–25–5	Secretin
1393–87–9	Fusafungine
1394–02–1	Hachimycin
1397–89–3	Amphotericin B
1400–61–9	Nystatin
1401–69–0	Tylosin
1402–81–9	Ambomycin
1402–82–0	Amfomycin
1402–84–2	Antelmycin
1403–17–4	Candicidin
1403–47–0	Duazomycin
1403–66–3	Gentamicin
1403–71–0	Hamycin
1403–99–2	Mitogillin
1404–04–2	Neomycin
1404–08–6	Neutramycin
1404–15–5	Nogalamycin
1404–20–2	Peliomycin
1404–26–8	Polymyxin B
1404–48–4	Relomycin
1404–55–3	Ristocetin
1404–59–7	Rutamycin
1404–64–4	Sparsomycin
1404–74–6	Streptovarycin
1404–88–2	Tyrothricin
1404–90–6	Vancomycin
1405–00–1	Viridofulvin
1405–52–3	Sulfomyxin
1405–76–1	Gitalin, Amorphous
1405–87–4	Bacitracin
1405–97–6	Gramicidin
1407–05–2	Methocidin
1420–55–9	Thiethylperazine
1421–14–3	Propanidid
1421–68–7	Amidefrine Mesilate
1424–00–6	Mesterolone
1456–52–6	Ioprocemic Acid
1461–15–0	Oftasceine
1463–28–1	Guanacline
1469–07–4	Damotepine
1470–35–5	Isobromindione
1477–19–6	Benzarone
1477–39–0	Noracymethadol
1480–19–9	Fluanisone
1491–41–4	Naftalofos
1491–59–4	Oxymetazoline
1491–81–2	Bolmantalate
1492–02–0	Glybuzole
1492–18–8	Calcium Folinate
1505–95–9	Naftypramide
1508–45–8	Mitopodozide
1508–75–4	Tropicamide
1518–86–1	Hydroxyamfetamine
1524–88–5	Fludroxycortide
1531–12–0	Norlevorphanol
1538–09–6	Benzathine Benzylpenicillin
1539–39–5	Gapicomine
1553–60–2	Ibufenac
1580–71–8	Amiperone

TABLE 1—*continued*

CAS No.	Pharmaceutical
1580–83–2	Paraflutizide
1596–63–0	Quinacillin
1600–19–7	Xyloxemine
1605–89–6	Bolasterone
1607–17–6	Pentrinitrol
1612–30–2	Menadiol Sodium Sulfate
1614–20–6	Nifurprazine
1617–90–9	Vincamine
1622–61–3	Clonazepam
1622–62–4	Flunitrazepam
1641–17–4	Mexenone
1649–18–9	Azaperone
1661–29–6	Meturedepa
1665–48–1	Metaxalone
1668–19–5	Doxepin
1673–06–9	Amphotalide
1679–75–0	Cinnamaverine
1679–76–1	Drofenine
1689–89–0	Nitroxinil
1693–37–4	Parapropamol
1695–77–8	Spectinomycin
1698–95–9	Proquinolate
1703–48–6	Dimabefylline
1707–15–9	Metazide
1715–40–8	Bromocyclen
1729–61–9	Renytoline
1740–22–3	Pyrinoline
1744–22–5	Riluzole
1748–43–2	Trethinium Tosilate
1759–09–7	Levometiomeprazine
1764–85–8	Epitizide
1766–91–2	Penflutizide
1767–88–0	Desmethylmoramide
1776–83–6	Quintiofos
1812–30–2	Bromazepam
1824–52–8	Bemetizide
1824–58–4	Ethiazide
1830–32–6	Azintamide
1841–19–6	Fluspirilene
1843–05–6	Octabenzone
1845–11–0	Nafoxidine
1856–34–4	Clotioxone
1866–43–9	Rolodine
1879–77–2	Doxibetasol
1882–26–4	Pyricarbate
1884–24–8	Cynarine
1893–33–0	Pipamperone
1897–89–8	Piriqualone
1900–13–6	Nifurvidine
1910–68–5	Metisazone
1926–48–3	Fenbenicillin
1926–49–4	Clometocillin
1951–25–3	Amiodarone
1953–02–2	Tiopronin
1954–28–5	Etoglucid
1954–79–6	Mecloralurea
1961–77–9	Chlormadinone
1972–08–3	Dronabinol
1977–10–2	Loxapine
1977–11–3	Perlapine
1980–45–6	Benzodepa
1980–49–0	Felipyrine
1982–37–2	Methdilazine
1984–15–2	Medronic Acid
1984–94–7	Sulfasymazine
2001–81–2	Diponium Bromide
2011–67–8	Nimetazepam
2013–58–3	Meclocycline
2016–36–6	Choline Salicylate
2016–63–9	Bamifylline
2022–85–7	Flucytosine
2030–63–9	Clofazimine
2037–95–8	Carsalam
2043–38–1	Butizide
2055–44–9	Perisoxal
2056–56–6	Cinnopentazone
2058–52–8	Clotiapine
2062–78–4	Pimozide
2062–84–2	Benperidol
2066–89–9	Pasiniazid
2078–54–8	Propofol
2098–66–0	Cyproterone
2104–96–3	Bromofos
2127–01–7	Clorexolone
2135–17–3	Flumetasone
2139–47–1	Nifenazone
2152–34–3	Pemoline
2154–02–1	Metofoline
2156–27–6	Benproperine
2165–19–7	Guanoxan
2167–85–3	Pipazetate
2169–64–4	Azaribine
2174–64–3	Flamenol
2179–37–5	Bencyclane
2180–92–9	Bupivacaine
2181–04–6	Potassium Canrenoate
2183–56–4	Hydromorphinol
2193–87–5	Fluprednidene
2201–15–2	Eticyclidine
2201–39–0	Rolicyclidine
2205–73–4	Tiomesterone
2207–50–3	Aminorex
2208–51–7	Pelanserin
2209–86–1	Loprodiol
2210–63–1	Mofebutazone
2210–77–7	Pyrrocaine
2216–77–5	Dibuprol
2217–44–9	Iodophthalein Sodium
2218–68–0	Cloral Betaine
2226–11–1	Bornelone
2235–90–7	Etryptamine
2240–21–3	Thiofuradene
2244–21–5	Troclosene Potassium
2259–96–3	Cyclothiazide
2260–08–4	Acetiromate
2261–94–1	Flucarbril
2272–11–9	Monoethanolamine Oleate
2276–90–6	Iotalamic Acid
2277–92–1	Oxyclozanide
2295–58–1	Flopropione
2315–08–4	Salazosulfadimidine
2320–86–7	Enestebol
2338–37–6	Levopropoxyphene
2353–33–5	Decitabine
2355–59–1	Drocinonide
2363–58–8	Epitiostanol
2385–81–1	Furethidine
2398–81–4	Oxiniacic Acid

TABLE 1—*continued*

CAS No.	Pharmaceutical
2398–95–0	Foscolic Acid
2398–96–1	Tolnaftate
2401–56–1	Deditonium Bromide
2409–26–9	Prazitone
2423–66–7	Quindoxin
2424–71–7	Metocinium Iodide
2430–27–5	Valpromide
2430–46–8	Tolboxane
2430–49–1	Vinylbital
2438–72–4	Bufexamac
2440–22–4	Drometrizole
2444–46–4	Nonivamide
2447–57–6	Sulfadoxine
2454–11–7	Formebolone
2455–84–7	Ambenoxan
2455–92–7	Sulclamide
2465–59–0	Oxipurinol
2485–62–3	Mecysteine
2487–63–0	Quinbolone
2490–97–3	Aceglutamide
2507–91–7	Gloxazone
2521–01–9	Encyprate
2522–81–8	Pibecarb
2531–04–6	Piperylone
2537–29–3	Proxibarbal
2545–24–6	Niceverine
2545–39–3	Clamoxyquine
2557–49–5	Diflorasone
2577–72–2	Metabromsalan
2589–47–1	Prajmalium Bitartrate
2607–06–9	Diflucortolone
2608–24–4	Piposulfan
2609–46–3	Amiloride
2612–33–1	Clonitrate
2618–25–9	Ioglycamic Acid
2622–24–4	Prothixene
2622–26–6	Periciazine
2622–30–2	Carfenazine
2622–37–9	Trifluomeprazine
2623–33–8	Diacetamate
2624–43–3	Cyclofenil
2624–44–4	Etamsylate
2627–69–2	Acadesine
2667–89–2	Bisbentiamine
2668–66–8	Medrysone
2673–23–6	Xenygloxal
2709–56–0	Flupentixol
2740–52–5	Anagestone
2748–88–1	Miripirium Chloride
2750–76–7	Rifamide
2751–09–9	Troleandomycin
2751–68–0	Acetophenazine
2768–90–3	Quinaldine Blue
2779–55–7	Opiniazide
2804–00–4	Roxoperone
2809–21–4	Etidronic Acid
2825–60–7	Formocortal
2829–19–8	Rolicyprine
2856–74–8	Modaline
2856–81–7	Azabuperone
2894–67–9	Delorazepam
2897–83–8	Alonimid
2898–12–6	Medazepam
2898–13–7	Sulazepam
2901–75–9	Afalanine
2908–75–0	Esculamine
2921–92–8	Propatylnitrate
2922–20–5	Butaxamine
2924–67–6	Fluoresone
2933–94–0	Toliprolol
2949–95–3	Tixadil
2955–38–6	Prazepam
2971–90–6	Clopidol
2998–57–4	Estramustine
3006–10–8	Mecetronium Etilsulfate
3011–89–0	Aklomide
3030–53–3	Clofenoxyde
3031–48–9	Acetergamine
3056–17–5	Stavudine
3064–61–7	Sodium Stibocaptate
3074–35–9	Glidazamide
3093–35–4	Halcinonide
3094–09–5	Doxifluridine
3099–52–3	Nicametate
3102–00–9	Febuprol
3105–97–3	Hycanthone
3106–85–2	Isospaglumic Acid
3115–05–7	Iobenzamic Acid
3116–76–5	Dicloxacillin
3124–93–4	Ethynerone
3130–96–9	Rathyronine
3147–75–9	Octrizole
3151–59–5	Hetaflur
3166–62–9	Methylbenactyzium Bromide
3176–03–2	Drotebanol
3184–59–6	Alipamide
3207–50–9	Clinolamide
3215–70–1	Hexoprenaline
3239–44–9	Dexfenfluramine
3240–20–8	Carbenzide
3253–60–9	Laudexium Metilsulfate
3254–93–1	Doxenitoin
3258–51–3	Valofane
3261–53–8	Gitaloxin
3270–71–1	Nifuraldezone
3277–59–6	Mimbane
3286–46–2	Sulbutiamine
3313–26–6	Tiotixene
3342–61–8	Deanol Aceglumate
3362–45–6	Noxiptiline
3363–58–4	Nifurfoline
3366–95–8	Secnidazole
3378–93–6	Clociguanil
3380–34–5	Triclosan
3383–96–8	Temefos
3385–03–3	Flunisolide
3397–23–7	Ornipressin
3416–24–8	Glucosamine
3416–26–0	Lidoflazine
3425–97–6	Dimecolonium Iodide
3426–08–2	Prozapine
3436–11–1	Delfantrine
3440–28–6	Betamipron
3447–95–8	Benfurodil Hemisuccinate
3459–20–9	Glymidine Sodium
3459–96–9	Amicarbalide
3478–15–7	Etipirium Iodide

TABLE 1—*continued*

CAS No.	Pharmaceutical
3485–14–1	Ciclacillin
3485–62–9	Clidinium Bromide
3506–31–8	Deterenol
3511–16–8	Hetacillin
3538–57–6	Haloprogesterone
3540–95–2	Fenpiprane
3544–35–2	Iproclozide
3546–03–0	Cyamemazine
3551–18–6	Acetryptine
3562–55–8	Piprocurarium Iodide
3562–63–8	Megestrol
3562–84–3	Benzbromarone
3562–99–0	Menbutone
3563–01–7	Aprofene
3563–14–2	Sulfasuccinamide
3563–49–3	Pyrovalerone
3563–58–4	Chloralodol
3563–92–6	Zylofuramine
3565–03–5	Pimetine
3565–72–8	Embramine
3567–08–6	Glysobuzole
3567–38–2	Carfimate
3567–40–6	Dioxamate
3568–00–1	Mebutizide
3569–26–4	Indopine
3569–58–2	Oxysonium Iodide
3569–59–3	Hexasonium Iodide
3569–77–5	Amidapsone
3570–07–8	Dimecamine
3570–10–3	Benorterone
3570–75–0	Nifurthiazole
3571–53–7	Estradiol Undecylate
3571–71–9	Metaterol
3572–43–8	Bromhexine
3572–52–9	Xenysalate
3572–74–5	Moxastine
3572–80–3	Cyclazocine
3575–80–2	Melperone
3576–64–5	Clefamide
3577–01–3	Cefaloglycin
3579–62–2	Denaverine
3583–64–0	Bumadizone
3590–16–7	Feclemine
3595–11–7	Propylhexedrine
3601–19–2	Ropizine
3605–01–4	Piribedil
3607–18–9	Cidoxepin
3607–24–7	Fenyripol
3611–72–1	Cloridarol
3612–98–4	Troxypyrrolium Tosilate
3614–30–0	Emepronium Bromide
3614–47–9	Hydracarbazine
3615–24–5	Ramifenazone
3615–74–5	Promolate
3625–06–7	Mebeverine
3625–07–8	Mebolazine
3626–67–3	Hexadiline
3638–82–2	Propetandrol
3639–19–8	Difetarsone
3643–00–3	Oxogestone
3658–25–1	Guanoctine
3670–68–6	Propipocaine
3671–05–4	Fenocinol
3684–46–6	Broxaldine
3686–58–6	Tolycaine
3686–78–0	Dietifen
3688–66–2	Nicocodine
3688–85–5	Tiamizide
3689–50–7	Oxomemazine
3689–76–7	Chlormidazole
3690–58–2	Fubrogonium Iodide
3690–61–7	Prodeconium Bromide
3691–78–9	Benzethidine
3692–44–2	Thiohexamide
3693–39–8	Fluclorolone Acetonide
3696–28–4	Dipyrithione
3703–76–2	Cloperastine
3703–79–5	Bamethan
3704–09–4	Mibolerone
3731–52–0	Picolamine
3731–59–7	Moroxydine
3733–63–9	Decloxizine
3733–81–1	Defosfamide
3734–12–1	Hexopyrronium Bromide
3734–17–6	Prodilidine
3734–33–6	Denatonium Benzoate
3734–52–9	Metazocine
3735–45–3	Vetrabutine
3735–65–7	Butynamine
3735–85–1	Mefeserpine
3735–90–8	Fencarbamide
3736–08–1	Fenetylline
3736–12–7	Levopropicillin
3737–09–5	Disopyramide
3748–77–4	Bunamidine
3754–19–6	Ambuside
3764–87–2	Trestolone
3771–19–5	Nafenopin
3772–76–7	Sulfametomidine
3776–93–0	Furfenorex
3778–73–2	Ifosfamide
3780–72–1	Morsuximide
3781–28–0	Propyperone
3784–89–2	Phenactropinium Chloride
3784–99–4	Stilbazium Iodide
3785–21–5	Butanilicaine
3788–16–7	Cimemoxin
3795–88–8	Levofuraltadone
3810–35–3	Tenonitrozole
3811–25–4	Clorprenaline
3811–53–8	Propinetidine
3811–56–1	Aminoquinuride
3811–75–4	Hexamidine
3818–37–9	Fenoxypropazine
3818–50–6	Bephenium Hydroxynaphthoate
3818–62–0	Betoxycaine
3818–88–0	Tricyclamol Chloride
3819–00–9	Piperacetazine
3820–67–5	Glafenine
3833–99–6	Homofenazine
3841–11–0	Fluperolone
3861–73–2	Anazolene Sodium
3861–76–5	Clonitazene
3876–10–6	Clominorex
3896–11–5	Bumetrizole
3900–31–0	Fludiazepam
3902–71–4	Trioxysalen

TABLE 1—*continued*

CAS No.	Pharmaceutical
3922–90–5	Oleandomycin
3924–70–7	Amcinafal
3930–19–6	Rufocromomycin
3930–20–9	Sotalol
3964–81–6	Azatadine
4004–94–8	Zolertine
4008–48–4	Nitroxoline
4015–18–3	Sulfaclomide
4015–32–1	Quazodine
4023–00–1	Praxadine
4042–30–2	Parvaquone
4044–65–9	Bitoscanate
4047–34–1	Trantelinium Bromide
4052–13–5	Cloperidone
4065–45–6	Sulisobenzone
4075–88–1	Oxifentorex
4093–35–0	Bromopride
4117–65–1	Aspartocin
4138–96–9	Canrenoic Acid
4140–20–9	Estrapronicate
4148–16–7	Ritrosulfan
4171–13–5	Valnoctamide
4177–58–6	Clotixamide
4201–22–3	Tolonidine
4205–90–7	Clonidine
4210–97–3	Tiformin
4213–51–8	Bromacrylide
4214–72–6	Isaxonine
4255–23–6	Alfetamine
4267–05–4	Teclothiazide
4267–81–6	Bolazine
4268–36–4	Tybamate
4291–63–8	Cladribine
4295–55–0	Clofenamic Acid
4295–63–0	Meprotixol
4298–15–1	Cletoquine
4304–01–2	Truxicurium Iodide
4304–40–9	Thenium Closilate
4310–89–8	Hedaquinium Chloride
4317–14–0	Amitriptylinoxide
4342–03–4	Dacarbazine
4350–09–8	Oxitriptan
4354–45–4	Oxyclipine
4366–18–1	Coumetarol
4378–36–3	Fenbutrazate
4386–35–0	Meralein Sodium
4388–82–3	Barbexaclone
4394–00–7	Niflumic Acid
4394–04–1	Metanixin
4394–05–2	Nixylic Acid
4397–91–5	Nicofurate
4406–22–8	Cyprenorphine
4419–39–0	Beclometasone
4434–05–3	Coumamycin
4438–22–6	Atropine Oxide
4439–67–2	Amikhelline
4442–60–8	Butamoxane
4444–23–9	Persilic Acid
4448–96–8	Solypertine
4474–91–3	Angiotensin Ii
4480–58–4	Streptoniazid
4498–32–2	Dibenzepin
4499–40–5	Choline Theophyllinate
4533–39–5	Nitracrine
4546–39–8	Pipethanate
4548–15–6	Flunidazole
4551–59–1	Fenalamide
4564–87–8	Carbomycin
4575–34–2	Myfadol
4582–18–7	Endomide
4599–60–4	Penimepicycline
4618–18–2	Lactulose
4630–95–9	Prifinium Bromide
4662–17–3	Furidarone
4663–83–6	Buramate
4665–04–7	Fenacetinol
4684–87–1	Octamoxin
4696–76–8	Bekanamycin
4697–36–3	Carbenicillin
4730–07–8	Pentamoxane
4732–48–3	Meclorisone
4741–41–7	Dexoxadrol
4755–59–3	Clodazon
4757–49–7	Monometacrine
4757–55–5	Dimetacrine
4759–48–2	Isotretinoin
4774–24–7	Quipazine
4774–53–2	Botiacrine
4776–06–1	Flusalan
4780–24–9	Isopropicillin
4792–18–1	Levoxadrol
4803–27–4	Antramycin
4828–27–7	Clocortolone
4846–91–7	Fenoxazoline
4858–60–0	Mefenidramium Metilsulfate
4876–45–3	Camphotamide
4880–88–0	Vinburnine
4880–92–6	Apovincamine
4904–00–1	Cyprolidol
4910–46–7	Spaglumic Acid
4914–30–1	Dehydroemetine
4936–47–4	Nifuratel
4938–00–5	Danosteine
4940–39–0	Chromocarb
4945–47–5	Bamipine
4955–90–2	Sodium Gentisate
4960–10–5	Perastine
4969–02–2	Metixene
4989–94–0	Triamcinolone Furetonide
4991–65–5	Tioxolone
5001–32–1	Guanoclor
5003–48–5	Benorilate
5005–72–1	Leptacline
5011–34–7	Trimetazidine
5029–05–0	Antienite
5034–76–4	Indoxole
5036–02–2	Tetramisole
5036–03–3	Nifurdazil
5051–22–9	Dexpropranolol
5051–62–7	Guanabenz
5053–06–5	Fenspiride
5055–20–9	Nifurquinazol
5055–42–5	Silandrone
5060–55–9	Prednisolone Steaglate
5061–22–3	Nafiverine
5104–49–4	Flurbiprofen
5107–49–3	Flualamide

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
5118–17–2	Furazolium Chloride
5118–29–6	Melitracen
5118–30–9	Litracen
5129–14–6	Anisacril
5169–78–8	Tipepidine
5192–84–7	Trengestone
5197–58–0	Stenbolone
5205–82–3	Bevonium Metilsulfate
5214–29–9	Ampyzine
5220–68–8	Cloquinozine
5221–49–8	Pyrimitate
5232–99–5	Etocrilene
5234–86–6	Azaquinzole
5250–39–5	Flucloxacillin
5251–34–3	Cloprednol
5287–46–7	Prenisteine
5310–55–4	Clomacran
5322–53–2	Oxiperomide
5334–23–6	Tisopurine
5355–16–8	Diaveridine
5367–84–0	Clomegestone
5370–41–2	Pridefine
5377–20–8	Metomidate
5467–78–7	Fenamole
5486–03–3	Buquinolate
5486–77–1	Alloclamide
5522–39–4	Difluanazine
5534–05–4	Betamethasone Acibutate
5534–95–2	Pentagastrin
5536–17–4	Vidarabine
5541–67–3	Tiliquinol
5560–69–0	Ethyl Dibunate
5560–72–5	Iprindole
5560–77–0	Rotoxamine
5560–78–1	Teclozan
5571–84–6	Potassium Nitrazepate
5571–97–1	Dichlormezanone
5575–21–3	Cefalonium
5578–73–4	Sanguinarium Chloride
5579–05–5	Paxamate
5579–06–6	Pentalamide
5579–08–8	Propyl Docetrizoate
5579–13–5	Capuride
5579–27–1	Simtrazene
5579–81–7	Aldioxa
5579–85–1	Bromchlorenone
5579–89–5	Nifursemizone
5579–92–0	Iopydol
5579–93–1	Iopydone
5579–94–2	Merisoprol (197 HG)
5579–95–3	Nifurmerone
5580–22–3	Oxonazine
5580–25–6	Nifurethazone
5580–32–5	Ortetamine
5581–35–1	Amfecloral
5581–40–8	Dimefadane
5581–46–4	Molinazone
5581–52–2	Tiamiprine
5585–59–1	Nitrocycline
5585–64–8	Aminoxytriphene
5585–93–3	Oxypendyl
5587–93–9	Ampyrimine
5588–16–9	Altizide
5588–20–5	Clodantoin
5588–21–6	Cintramide
5588–29–4	Fenmetramide
5588–33–0	Mesoridazine
5588–38–5	Tolpyrramide
5591–27–5	Clometerone
5591–33–3	Iosefamic Acid
5591–47–9	Cyclomenol
5591–49–1	Anilamate
5598–52–7	Fospirate
5610–40–2	Securinine
5611–51–8	Triamcinolone Hexacetonide
5617–26–5	Difencloxazine
5626–25–5	Clodacaine
5626–34–6	Prednisolamate
5626–36–8	Nonapyrimine
5627–46–3	Clobenztropine
5630–53–5	Tibolone
5632–44–0	Tolpropamine
5632–52–0	Clofenciclan
5633–16–9	Leiopyrrole
5633–18–1	Melengestrol
5633–20–5	Oxybutynin
5634–37–7	Cloretate
5634–38–8	Guaifylline
5634–41–3	Parapenzolate Bromide
5634–42–4	Tocamphyl
5635–50–7	Hexestrol
5636–83–9	Dimetindene
5636–92–0	Picloxydine
5638–76–6	Betahistine
5657–61–4	Nicoxamat
5666–11–5	Levomoramide
5667–70–9	Pentabamate
5668–06–4	Mecloxamine
5684–90–2	Penthrichloral
5696–06–0	Metetoin
5696–09–3	Proxazole
5696–17–3	Epipropidine
5697–56–3	Carbenoxolone
5711–40–0	Bromebric Acid
5714–08–9	Detrothyronine
5714–09–0	Ethyl Cartrizoate
5714–75–0	Prednazate
5714–76–1	Quinetalate
5714–82–9	Triclofenol Piperazine
5728–52–9	Felbinac
5741–22–0	Moprolol
5749–67–7	Carbasalate Calcium
5779–54–4	Cyclarbamate
5779–59–9	Alazanine Triclofenate
5786–21–0	Clozapine
5786–71–0	Fosfocreatinine
5789–72–0	Trimetamide
5793–04–4	Propisergide
5793–88–4	Calcium Saccharate
5800–19–1	Metiapine
5835–72–3	Diprofene
5845–26–1	Tiazesim
5854–93–3	Alanosine
5868–05–3	Niceritrol
5868–06–4	Fentonium Bromide
5874–95–3	Amicycline
5874–98–6	Testosterone Ketolaurate

TABLE 1—*continued*

CAS No.	Pharmaceutical
5879-67-4	Oletimol
5934-14-5	Succisulfone
5941-36-6	Estrazinol
5942-95-0	Carpipramine
5959-10-4	Stibosamine
5964-24-9	Sodium Timerfonate
5964-62-5	Diathymosulfone
5965-40-2	Allocupreide Sodium
5966-41-6	Diisopromine
5977-10-6	Fencibutirol
5980-31-4	Hexedine
5984-83-8	Fenabutene
5984-97-4	Iodothiouracil
5988-22-7	Phytonadiol Sodium Diphosphate
6011-39-8	Clemizole Penicillin
6043-01-2	Domazoline
6055-48-7	Toloxychlorinol
6064-83-1	Fosfosal
6092-18-8	Cycotiamine
6168-76-9	Crotetamide
6170-69-0	Clamidoxic Acid
6184-06-1	Sorbinicate
6187-50-4	Tolquinzole
6192-97-8	Levopropylhexedrine
6196-08-3	Elanzepine
6197-30-4	Octocrilene
6217-54-5	Doconexent
6223-35-4	Sodium Gualenate
6236-05-1	Nifuroxime
6272-74-8	Lapirium Chloride
6281-26-1	Furmethoxadone
6284-40-8	Meglumine
6306-71-4	Lobendazole
6319-06-8	Noreximide
6340-87-0	Triclacetamol
6363-02-6	Nitramisole
6376-26-7	Salverine
6385-58-6	Sodium Bitionolate
6443-40-9	Xylamidine Tosilate
6452-71-7	Oxprenolol
6469-36-9	Cloprothiazole
6489-97-0	Metampicillin
6493-05-6	Pentoxifylline
6495-46-1	Dioxadrol
6503-95-3	Triampyzine
6506-37-2	Nimorazole
6533-00-2	Norgestrel
6535-03-1	Stevaladil
6536-18-1	Morazone
6538-22-3	Dimeprozan
6556-11-2	Inositol Nicotinate
6577-41-9	Oxapium Iodide
6606-65-1	Enbucrilate
6620-60-6	Proglumide
6621-47-2	Perhexiline
6673-35-4	Practolol
6673-97-8	Spiroxasone
6693-90-9	Prednazoline
6701-17-3	Ocrilate
6723-40-6	Fluindarol
6740-88-1	Ketamine
6795-60-4	Norvinisterone
6804-07-5	Carbadox
6809-52-5	Teprenone
6818-37-7	Olaflur
6829-98-7	Imipraminoxide
6893-02-3	Liothyronine
6903-79-3	Creatinolfosfate
6915-57-7	Bibrocathol
6961-46-2	Idrocilamide
6964-20-1	Tiadenol
6968-72-5	Mepiroxol
6981-18-6	Ormetoprim
6990-06-3	Fusidic Acid
6998-60-3	Rifamycin
7001-56-1	Pentagestrone
7002-65-5	Oxibetaine
7004-98-0	Epimestrol
7007-76-3	Glucosulfamide
7007-81-0	Trethocanic Acid
7007-88-7	Butadiazamide
7007-92-3	Cetohexazine
7007-96-7	Crotoniazide
7008-00-6	Dimetholizine
7008-02-8	Iodetryl
7008-13-1	Halopenium Chloride
7008-14-2	Hydroxindasate
7008-15-3	Hydroxindasol
7008-17-5	Hydroxypyridine Tartrate
7008-18-6	Iminophenimide
7008-24-4	Chloroserpidine
7008-26-6	Dichlorisone
7008-42-6	Acronine
7009-43-0	Methiomeprazine
7009-49-6	Sodium Hexacyclonate
7009-54-3	Pentapiperide
7009-60-1	Pheniodol Sodium
7009-65-6	Prampine
7009-68-9	Pyroxamine
7009-69-0	Pyrophendane
7009-76-9	Triclazate
7009-79-2	Xenthiorate
7009-82-7	Trimethidinium Methosulfate
7009-88-3	Phenyracillin
7009-91-8	Nitricholine Perchlorate
7035-04-3	Pyridarone
7036-58-0	Propoxate
7077-30-7	Butopyrammonium Iodide
7077-33-0	Febuverine
7077-34-1	Trolnitrate
7085-55-4	Troxerutin
7114-11-6	Naphthonone
7125-67-9	Metoquizine
7125-71-5	Toquizine
7125-73-7	Flumetramide
7125-76-0	Codoxime
7162-37-0	Paridocaine
7168-18-5	Chlorphenoctium Amsonate
7174-23-4	Oxydipentonium Chloride
7175-09-9	Tilbroquinol
7182-51-6	Talopram
7195-27-9	Mefruside
7199-29-3	Cyheptamide
7219-91-2	Thihexinol Methylbromide

TABLE 1—*continued*

CAS No.	Pharmaceutical
7220–56–6	Flutiazin
7224–08–0	Imiclopazine
7225–61–8	Sodium Metrizoate
7232–51–1	Pararosaniline Embonate
7235–40–7	Betacarotene
7237–81–2	Hepronicate
7242–04–8	Pengitoxin
7246–21–1	Sodium Tyropanoate
7247–57–6	Heteronium Bromide
7248–21–7	Iprazochrome
7261–97–4	Dantrolene
7262–75–1	Lefetamine
7270–12–4	Cloquinate
7273–99–6	Gamfexine
7297–25–8	Erithrityl Tetranitrate
7303–78–8	Imidoline
7332–27–6	Amcinafide
7361–61–7	Xylazine
7395–90–6	Indriline
7413–36–7	Nifenalol
7416–34–4	Molindone
7424–00–2	Fenclonine
7432–25–9	Etaqualone
7433–10–5	Butidrine
7456–24–8	Dimetotiazine
7473–70–3	Guanoxabenz
7481–89–2	Zalcitabine
7483–09–2	Mesabolone
7488–92–8	Ketocainol
7489–66–9	Tipindole
7491–74–9	Piracetam
7518–35–6	Mannosulfan
7527–91–5	Acrisorcin
7528–13–4	Carperidine
7541–30–2	Mesuprine
7542–37–2	Paromomycin
7554–65–6	Fomepizol
7585–39–9	Betadex
7617–74–5	Laurixamine
7644–67–9	Azotomycin
7654–03–7	Benmoxin
7681–76–7	Ronidazole
7681–78–9	Mebezonium Iodide
7681–79–0	Etafedrine
7681–80–3	Pentapiperium Metilsulfate
7681–93–8	Natamycin
7683–59–2	Isoprenaline
7696–00–6	Mitotenamine
7696–12–0	Tetramethrin
7698–97–7	Fenestrel
7706–67–4	Dimecrotic Acid
7712–50–7	Myrtecaine
7716–60–1	Etisazole
7724–76–7	Riboprine
7761–75–3	Furterene
7790–26–3	Sodium Iodide (131 I)
8001–54–5	Benzalkonium Chloride
8002–90–2	Chiniofon
8007–43–0	Sorbitan Sesquioleate
8012–34–8	Mercurophylline
8016–07–7	Ethiodized Oil (131 I)
8017–88–7	Phenylmercuric Borate
8025–81–8	Spiramycin
8026–10–6	Compound Solution of Sodium Chloride
8026–79–7	Compound Solution of Sodium Lactate
8027–28–9	Sodium Phosphate (32 P)
8031–09–2	Sodium Morrhuate
8049–55–6	Corticotropin-zinc Hydroxide
8049–62–5	Compound Insulin Zinc Suspension
8049–62–5	Insulin Zinc Suspension (Amorphous)
8049–62–5	Insulin Zinc Suspension (Crystalline)
8052–16–2	Cactinomycin
8052–74–2	Isophane Insulin
8063–24–9	Acriflavinium Chloride
8063–26–1	Dextriferron
8063–28–3	Ribaminol
8063–29–4	Biphasic Insulin Injection
8063–80–7	Polisaponin
8063–82–9	Hypromellose
8069–64–5	Meralluride
9000–11–7	Carmellose
9000–11–7	Croscarmellose
9000–99–1	Brinase
9001–00–7	Bromelains
9001–01–8	Kallidinogenase
9001–09–6	Chymopapain
9001–54–1	Hyaluronidase
9001–62–1	Rizolipase
9001–74–5	Penicillinase
9002–01–1	Streptokinase
9002–04–4	Thrombin, Bovine
9002–60–2	Corticotropin
9002–61–3	Chorionic Gonadotrophin
9002–70–4	Serum Gonadotrophin
9002–71–5	Thyrotrophin
9002–79–3	Intermedine
9002–84–0	Politef
9002–92–0	Lauromacrogol 400
9002–93–1	Octoxinol
9002–96–4	Tocofersolan
9003–11–6	Poloxalene
9003–11–6	Poloxamer
9003–23–0	Polyetadene
9003–39–8	Polyvidone
9003–97–8	Polycarbophil
9004–04–0	Aprotinin
9004–07–3	Chymotrypsin
9004–09–5	Fibrinolysin (Human)
9004–10–8	Neutral Insulin Injection
9004–12–0	Dalanated Insulin
9004–17–5	Protamine Zinc Insulin Injection
9004–21–1	Globin Zinc Insulin Injection
9004–36–8	Cellaburate
9004–38–0	Cellacefate
9004–54–0	Dextran
9004–67–5	Methylcellulose
9004–70–0	Pyroxylin
9004–95–9	Cetomacrogol 1000

TABLE 1—*continued*

CAS No.	Pharmaceutical
9005–49–6	Heparin Sodium
9006–65–9	Dimeticone
9007–12–9	Calcitonin
9010–34–8	Thyroglobulin
9011–04–5	Hexadimethrine Bromide
9011–05–6	Polynoxylin
9012–76–4	Poliglusam
9014–02–2	Zinostatin
9014–67–9	Aloxiprin
9015–56–9	Polygeline
9015–73–0	Colextran
9016–01–7	Orgotein
9016–45–9	Nonoxinol
9031–11–2	Tilactase
9039–53–6	Urokinase
9039–61–6	Batroxobin
9041–08–1	Ardeparin Sodium
9041–08–1	Dalteparin Sodium
9041–08–1	Enoxaparin Sodium
9046–56–4	Ancrod
9048–49–1	Iodinated (125 I) Human Serum Albumin
9048–49–1	Iodinated (131 I) Human Serum Albumin
9050–67–3	Sizofiran
9074–07–1	Promelase
10001–13–5	Pexantel
10001–43–1	Pimefylline
10004–67–8	Amantocillin
10016–20–3	Alfadex
10023–54–8	Aminoquinol
10039–53–9	Sodium Chromate (51 CR)
10040–45–6	Sodium Picosulfate
10043–49–9	Gold (198 AU), Colloidal
10061–32–2	Levophenacylmorphan
10072–48–7	Acefurtiamine
10078–46–3	Roletamide
10087–89–5	Enpromate
10116–22–0	Demegestone
10118–85–1	Lidimycin
10118–90–8	Minocycline
10161–33–8	Trenbolone
10171–69–4	Clazolam
10176–39–3	Gitoformate
10189–94–3	Bepiastine
10202–40–1	Flutizenol
10206–21–0	Cefacetrile
10210–36–3	Sodium Aurotiosulfate
10226–54–7	Lomifylline
10238–21–8	Glibenclamide
10262–69–8	Maprotiline
10310–32–4	Tribenoside
10318–26–0	Mitolactol
10321–12–7	Propizepine
10322–73–3	Estrofurate
10329–60–9	Dioxifedrine
10331–57–4	Niclofolan
10351–50–5	Leniquinsin
10355–14–3	Boxidine
10375–56–1	Chlormerodrin (197 HG)
10379–11–0	Nortetrazepam
10379–14–3	Tetrazepam
10389–73–8	Clortermine
10397–75–8	Iocarmic Acid
10402–90–1	Eprazinone
10403–51–7	Mitindomide
10405–02–4	Trospium Chloride
10417–94–4	Icosapent
10418–03–8	Stanozolol
10423–37–7	Citenamide
10433–71–3	Tiametonium Iodide
10447–39–9	Quifenadine
10448–84–7	Nitromifene
10448–96–1	Almestrone
10457–66–6	Geroquinol
10457–90–6	Bromperidol
10457–91–7	Clofluperol
10489–23–3	Tioctilate
10539–19–2	Moxaverine
10540–29–1	Tamoxifen
10571–59–2	Nicoclonate
10572–34–6	Cicliomenol
10592–65–1	Quingestanol
10596–23–3	Clodronic Acid
11000–17–2	Vasopressin Injection
11003–38–6	Capreomycin
11006–70–5	Olivomycin
11006–76–1	Mikamycin
11006–76–1	Ostreogrycin
11006–76–1	Pristinamycin
11006–76–1	Virginiamycin
11011–72–6	Bluensomycin
11014–70–3	Levorin
11015–37–5	Bambermycin
11029–70–2	Heliomycin
11033–34–4	Steffimycin
11041–12–6	Colestyramine
11043–99–5	Mitomalcin
11048–13–8	Nebramycin
11048–15–0	Kalafungin
11051–71–1	Avilamycin
11056–06–7	Bleomycin
11056–09–0	Ranimycin
11056–11–4	Biniramycin
11056–12–5	Cirolemycin
11056–14–7	Mitocarcin
11056–15–8	Mitosper
11056–16–9	Nifungin
11061–68–0	Insulin (Human)
11096–49–4	Partricin
11115–82–5	Enramycin
11118–25–5	Calcitonin, Rat
11121–32–7	Mepartricin
12002–30–1	Piperazine Calcium Edetate
12040–73–2	Sucralox
12111–24–9	Calcium Trisodium Pentetate
12182–48–8	Glucalox
12211–28–8	Sutilains
12214–50–5	Sodium Glucaspaldrate
12244–57–4	Sodium Aurothiomalate
12279–41–3	Seractide
12304–65–3	Hydrotalcite
12321–44–7	Calcitonin, Porcine
12408–47–8	Simaldrate
12569–38–9	Calcium Glubionate
12629–01–5	Somatropin

TABLE 1—*continued*

CAS No.	*Pharmaceutical*	*CAS No.*	*Pharmaceutical*
12650–69–0	Mupirocin	13838–16–9	Enflurane
12772–35–9	Butirosin	13862–07–2	Difemetorex
13007–93–7	Cuproxoline	13870–90–1	Cobamamide
13010–47–4	Lomustine	13877–99–1	Minepentate
13021–53–9	Terbuprol	13885–31–9	Orestrate
13042–18–7	Fendiline	13909–09–6	Semustine
13050–83–4	Guanoxyfen	13912–77–1	Octacaine
13051–01–9	Carbazochrome Salicylate	13912–80–6	Nicoboxil
13058–67–8	Lucimycin	13930–34–2	Clormecaine
13074–00–5	Azastene	13931–64–1	Procymate
13085–08–0	Mazipredone	13946–02–6	Iproheptine
13093–88–4	Perimetazine	13957–36–3	Meladrazine
13115–03–2	Cyanocobalamin (57 CO)	13957–38–5	Hydrobentizide
13157–90–9	Benzquercin	13958–40–2	Oxiramide
13221–27–7	Tribuzone	13977–33–8	Demelverine
13237–70–2	Fosmenic Acid	13980–94–4	Metaglycodol
13246–02–1	Febarbamate	13993–65–2	Metiazinic Acid
13254–33–6	Carpronium Chloride	13997–19–8	Nequinate
13292–46–1	Rifampicin	14007–64–8	Butetamate
13311–84–7	Flutamide	14008–44–7	Metopimazine
13355–00–5	Melarsonyl Potassium	14008–60–7	Cresotamide
13364–32–4	Clobenzorex	14008–66–3	Pinoxepin
13369–07–8	Sulfatrozole	14008–71–0	Xanthiol
13392–18–2	Fenoterol	14009–24–6	Drotaverine
13392–28–4	Rimantadine	14028–44–5	Amoxapine
13402–51–2	Tibenzate	14058–90–3	Metazamide
13409–53–5	Podilfen	14088–71–2	Proclonol
13410–86–1	Aconiazide	14089–84–0	Proxibutene
13411–16–0	Nifurpirinol	14107–37–0	Alfadolone
13422–16–7	Triflocin	14144–06–0	Disogluside
13422–51–0	Hydroxocobalamin	14166–26–8	Taglutimide
13422–53–2	Cyanocobalamin (60 CO)	14176–10–4	Cetiedil
13422–55–4	Mecobalamin	14176–49–9	Tiletamine
13425–92–8	Amiquinsin	14222–46–9	Pyritidium Bromide
13425–98–4	Improsulfan	14222–60–7	Protionamide
13445–12–0	Iobutoic Acid	14235–86–0	Hydrargaphen
13445–63–1	Itramin Tosilate	14255–87–9	Parbendazole
13447–95–5	Methaniazide	14261–75–7	Cloforex
13448–22–1	Clorotepine	14289–25–9	Diproleandomycin
13456–08–1	Bitipazone	14293–44–8	Xipamide
13460–98–5	Theodrenaline	14334–40–8	Pramiverine
13461–01–3	Acepromet azine	14340–01–3	Gestadienol
13463–41–7	Pyrithione Zinc	14357–78–9	Diprenorphine
13471–78–8	Beclotiamine	14368–24–2	Trocimine
13479–13–5	Pargeverine	14376–16–0	Sulfaloxic Acid
13495–09–5	Piminodine	14417–88–0	Melinamide
13523–86–9	Pindolol	14433–82–0	Thiacetarsamide Sodium
13539–59–8	Azapropazone	14437–41–3	Clioxanide
13551–87–6	Misonidazole	14461–91–7	Cyclazodone
13563–60–5	Norgesterone	14484–47–0	Deflazacort
13583–21–6	Norclostebol	14504–73–5	Tritoqualine
13642–52–9	Soterenol	14521–96–1	Etorphine
13647–35–3	Trilostane	14556–46–8	Bupranolol
13655–52–2	Alprenolol	14561–42–3	Menoctone
13665–88–8	Mopidamol	14587–50–9	Difeterol
13669–70–0	Nefopam	14611–51–9	Selegiline
13696–15–6	Benzopyrronium Bromide	14613–30–0	Magnesium Clofibrate
13710–19–5	Tolfenamic Acid	14636–12–5	Terlipressin
13739–02–1	Diacerein	14679–73–3	Todralazine
13741–18–9	Xibornol	14698–29–4	Oxolinic Acid
13752–33–5	Panidazole	14728–33–7	Teroxalene
13757–97–6	Quinprenaline	14745–50–7	Meletimide
13799–03–6	Protizinic Acid	14759–04–7	Oxyridazine
13838–08–9	Azidamfenicol	14759–06–9	Sulforidazine

TABLE 1—*continued*

CAS No.	Pharmaceutical
14769–73–4	Levamisole
14769–74–5	Dexamisole
14785–50–3	Tiapirinol
14796–24–8	Cinperene
14796–28–2	Clodanolene
14816–18–3	Phoxim
14817–09–5	Decimemide
14838–15–4	Phenylpropanolamine
14860–49–2	Clobutinol
14885–29–1	Ipronidazole
14929–11–4	Simfibrate
14932–42–4	Xenon (133 XE)
14992–59–7	Sodium Dibunate
15037–44–2	Etonam
15130–91–3	Sultroponium
15145–14–9	Ciclactate
15176–29–1	Edoxudine
15179–96–1	Nifurimide
15180–02–6	Amfonelic Acid
15180–03–7	Alcuronium Chloride
15221–81–5	Fludorex
15228–71–4	Vinrosidine
15250–13–2	Araprofen
15251–14–6	Rose Bengal (131 I) Sodium
15256–58–3	Beloxamide
15262–77–8	Delmadinone
15301–40–3	Actinoquinol
15301–45–8	Antafenite
15301–48–1	Bezitramide
15301–50–5	Cloponone
15301–52–7	Cyclexanone
15301–54–9	Cypenamine
15301–67–4	Feneritrol
15301–68–5	Fenharmane
15301–69–6	Flavoxate
15301–80–1	Oxamarin
15301–82–3	Pecocycline
15301–88–9	Pytamine
15301–89–0	Quillifoline
15301–93–6	Tofenacin
15301–96–9	Tyromedan
15301–97–0	Xylocoumarol
15302–05–3	Butoxylate
15302–10–0	Clibucaine
15302–12–2	Dimelazine
15302–15–5	Etosalamide
15302–16–6	Fenozolone
15302–18–8	Formetorex
15307–86–5	Diclofenac
15311–77–0	Cloxypendyl
15318–45–3	Thiamphenicol
15339–50–1	Ferrotrenine
15350–99–9	Amoxydramine Camsilate
15351–04–9	Becantone
15351–05–0	Buzepide Metiodide
15351–09–4	Metamfepramone
15351–13–0	Nicofuranose
15356–70–4	Racementhol
15378–99–1	Anazocine
15387–10–7	Niprofazone
15387–18–5	Fezatione
15421–84–8	Trapidil
15468–10–7	Oxidronic Acid
15500–66–0	Pancuronium Bromide
15518–76–0	Ciproximide
15518–82–8	Metescufylline
15518–84–0	Mobecarb
15518–87–3	Myralact
15534–05–1	Pipratecol
15534–92–6	Terbuficin
15574–49–9	Mecarbinate
15574–96–6	Pizotifen
15585–70–3	Bibenzonium Bromide
15585–71–4	Brometenamine
15585–86–1	Cyprodenate
15585–88–3	Dicarfen
15590–00–8	Etamocycline
15599–22–1	Cyclopyrronium Bromide
15599–26–5	Droxypropine
15599–27–6	Etaminile
15599–36–7	Haletazole
15599–37–8	Hexapradol
15599–39–0	Noxytiolin
15599–44–7	Spirazine
15599–45–8	Symetine
15599–51–6	Apicycline
15599–52–7	Broquinaldol
15639–50–6	Safingol
15663–27–1	Cisplatin
15676–16–1	Sulpiride
15686–23–4	Trimoxamine
15686–27–8	Amfepentorex
15686–33–6	Biclotymol
15686–38–1	Carbazocine
15686–51–8	Clemastine
15686–60–9	Flavamine
15686–61–0	Fenproporex
15686–63–2	Etabenzarone
15686–68–7	Volazocine
15686–71–2	Cefalexin
15686–72–3	Tibrofan
15686–76–7	Bensalan
15686–77–8	Fursalan
15686–78–9	Tiosalan
15686–81–4	Norbudrine
15686–83–6	Pyrantel
15686–87–0	Pifenate
15686–91–6	Propiram
15686–97–2	Pyrrolifene
15687–05–5	Cloracetadol
15687–07–7	Cyprazepam
15687–08–8	Dextrofemine
15687–09–9	Difebarbamate
15687–13–5	Dodeclonium Bromide
15687–14–6	Embutramide
15687–16–8	Carbifene
15687–18–0	Fenpentadiol
15687–21–5	Flumedroxone
15687–22–6	Folescutol
15687–23–7	Guaiactamine
15687–33–9	Metindizate
15687–37–3	Naftazone
15687–40–8	Octafonium Chloride
15687–41–9	Oxyfedrine
15690–55–8	Zuclomifene
15690–57–0	Enclomifene
15690–63–8	Cesium (131 CS) Chloride

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
15708–41–5	Sodium Feredetate
15722–48–2	Olsalazine
15766–94–6	Theophylline Ephedrine
15790–02–0	Tropodifene
15793–38–1	Quinazosin
15793–40–5	Terodiline
15825–70–4	Mannitol Hexanitrate
15845–98–4	Sodium Iotalamate (131 I)
15876–67–2	Distigmine Bromide
15879–93–3	Chloralose
15949–72–1	Prazocillin
15992–13–9	Intrazole
15997–76–9	Nonaperone
16008–36–9	Methyldesorphine
16024–67–2	Iotrizoic Acid
16034–77–8	Iocetamic Acid
16037–91–5	Sodium Stibogluconate
16051–77–7	Isosorbide Mononitrate
16110–51–3	Cromoglicic Acid
16112–96–2	Indanorex
16188–61–7	Talastine
16208–51–8	Dimesna
16231–75–7	Atolide
16259–34–0	Penimocycline
16320–04–0	Gestrinone
16378–21–5	Piroheptine
16401–80–2	Delmetacin
16426–83–8	Niometacin
16469–74–2	Hydromadinone
16485–05–5	Oxadimedine
16485–10–2	Panthenol
16498–21–8	Oxaflumazine
16506–27–7	Bendamustine
16509–11–8	Otimerate Sodium
16509–23–2	Ethomoxane
16543–10–5	Fosenazide
16545–11–2	Guamecycline
16549–56–7	Homprenorphine
16562–98–4	Clantifen
16571–59–8	Benzindopyrine
16590–41–3	Naltrexone
16662–47–8	Gallopamil
16676–26–9	Nalmexone
16679–58–6	Desmopressin
16759–59–4	Benoxafos
16773–42–5	Ornidazole
16781–39–8	Etasuline
16846–24–5	Josamycin
16852–81–6	Benzoclidine
16870–37–4	Amogastrin
16915–70–1	Nifursol
16915–71–2	Cingestol
16915–78–9	Bolenol
16915–79–0	Mequidox
16925–51–2	Aurothioglycanide
16941–32–5	Glucagon
16960–16–0	Tetracosactide
16985–03–8	Nonabine
17021–26–0	Calusterone
17033–82–8	Iometin (125 I)
17033–83–9	Iometin (131 I)
17088–72–1	Penoctonium Bromide
17090–79–8	Monensin
17127–48–9	Glaziovine
17140–60–2	Calcium Glucoheptonate
17176–17–9	Ademetionine
17196–88–2	Vincofos
17199–54–1	Alphamethadol
17199–55–2	Betamethadol
17199–58–5	Alphacetylmethadol
17199–59–6	Betacetylmethadol
17226–75–4	Khelloside
17230–85–2	Amquinate
17230–88–5	Danazol
17230–89–6	Nimazone
17243–33–3	Fepentolic Acid
17243–38–8	Azidocillin
17243–39–9	Benzoctamine
17243–49–1	Diclometide
17243–56–0	Visnafylline
17243–57–1	Mefenorex
17243–64–0	Piprozolin
17243–65–1	Pirralkonium Bromide
17243–68–4	Taloximine
17243–70–8	Triclofylline
17259–75–5	Oxdralazine
17279–39–9	Dimetamfetamine
17289–49–5	Tetridamine
17316–67–5	Butafosfan
17332–61–5	Isoprednidene
17365–01–4	Etiroxate
17411–19–7	Dicarbine
17560–51–9	Metolazone
17575–22–3	Lanatoside C
17590–01–1	Amfetaminil
17598–65–1	Deslanoside
17617–23–1	Flurazepam
17650–98–5	Ceruletide
17692–20–5	Cyclobutoic Acid
17692–22–7	Metizoline
17692–23–8	Bentipimine
17692–24–9	Bisoxatin
17692–26–1	Ciclofenazine
17692–28–3	Clonazoline
17692–30–7	Diniprofylline
17692–31–8	Dropropizine
17692–34–1	Etodroxizine
17692–35–2	Etofuradine
17692–37–4	Fantridone
17692–38–5	Fluprofen
17692–39–6	Fomocaine
17692–43–2	Picodralazine
17692–45–4	Quatacaine
17692–51–2	Metergoline
17692–54–5	Mitoclomine
17692–56–7	Moxicoumone
17692–62–5	Norleusactide
17692–63–6	Oxitefonium Bromide
17692–71–6	Vanitiolide
17692–74–9	Sodium Iotalamate (125 I)
17693–51–5	Promethazine Teoclate
17716–89–1	Pranosal
17737–65–4	Clonixin
17737–68–7	Diclonixin
17780–72–2	Clorgiline
17784–12–2	Sulfacitine
17854–59–0	Mepixanox
17902–23–7	Tegafur

TABLE 1—*continued*

CAS No.	*Pharmaceutical*	*CAS No.*	*Pharmaceutical*
17969–20–9	Fenclozic Acid	19889–45–3	Guabenxan
17969–45–8	Brofezil	19982–08–2	Memantine
18016–80–3	Lisuride	19992–80–4	Butixirate
18046–21–4	Fentiazac	20047–75–0	Clogestone
18053–31–1	Fominoben	20123–80–2	Calcium Dobesilate
18109–80–3	Butamirate	20168–99–4	Cinmetacin
18118–80–4	Oxisopred	20170–20–1	Difenamizole
18195–32–9	Cyanocobalamin (58 CO)	20187–55–7	Bendazac
18296–44–1	Valtrate	20223–84–1	Mercaptomerin
18296–45–2	Didrovaltrate	20228–27–7	Ruvazone
18323–44–9	Clindamycin	20229–30–5	Metitepine
18356–28–0	Rolziracetam	20282–58–0	Tricosactide
18378–89–7	Plicamycin	20287–37–0	Fenquizone
18428–63–2	Acefylline Piperazine	20326–12–9	Mepiprazole
18429–69–1	Memotine	20326–13–0	Tolpiprazole
18429–78–2	Famotine	20380–58–9	Tilidine
18464–39–6	Caroxazone	20406–60–4	Mipimazole
18467–77–1	Diprogulic Acid	20423–99–8	Deprodone
18471–20–0	Ditazole	20448–86–6	Bornaprine
18493–30–6	Metochalcone	20537–88–6	Amifostine
18507–89–6	Decoquinate	20559–55–1	Oxibendazole
18559–94–9	Salbutamol	20574–50–9	Morantel
18679–90–8	Hopantenic Acid	20594–83–6	Nalbuphine
18683–91–5	Ambroxol	20788–07–2	Resorantel
18694–40–1	Epirizole	20830–75–5	Digoxin
18699–02–0	Actarit	20830–81–3	Daunorubicin
18719–76–1	Keracyanin	20977–50–8	Carperone
18725–37–6	Dacisteine	21132–59–2	Pazoxide
18840–47–6	Gepefrine	21187–98–4	Gliclazide
18841–58–2	Pipoctanone	21208–26–4	Dimepregnen
18857–59–5	Nifurmazole	21215–62–3	Calcitonin, Human
18866–78–9	Colterol	21221–18–1	Flazalone
18883–66–4	Streptozocin	21228–13–7	Dorastine
18910–65–1	Salmefamol	21245–01–2	Padimate
18965–97–4	Berlafenone	21256–18–8	Oxaprozin
18966–32–0	Clocanfamide	21362–69–6	Mepitiostane
19028–28–5	Toliodium Chloride	21363–18–8	Viminol
19056–26–9	Quindecamine	21365–49–1	Tralonide
19120–01–5	Hydroxystenozole	21416–87–5	Razoxane
19179–78–3	Xipranolol	21434–91–3	Capobenic Acid
19216–56–9	Prazosin	21440–97–1	Brofoxine
19281–29–9	Aptocaine	21466–07–9	Bromofenofos
19291–69–1	Gestaclone	21489–20–3	Talsupram
19356–17–3	Calcifediol	21500–98–1	Tenocyclidine
19368–18–4	Ftaxilide	21512–15–2	Citenazone
19379–90–9	Benzoxonium Chloride	21560–58–7	Piquizil
19387–91–8	Tinidazole	21560–59–8	Hoquizil
19388–87–5	Taurolidine	21590–91–0	Omidoline
19395–58–5	Moquizone	21590–92–1	Etomidoline
19410–02–7	Tropirine	21593–23–7	Cefapirin
19485–08–6	Ciproquinate	21626–89–1	Diftalone
19486–61–4	Lauralkonium Chloride	21662–79–3	Sulfacecole
19504–77–9	Pecilocin	21679–14–1	Fludarabine
19561–70–7	Nifuratrone	21686–10–2	Flupranone
19562–30–2	Piromidic Acid	21702–93–2	Cloguanamil
19705–61–4	Cicortonide	21715–46–8	Etifoxine
19767–45–4	Mesna	21721–92–6	Nitrefazole
19793–20–5	Bolandiol	21730–16–5	Metapramine
19794–93–5	Trazodone	21738–42–1	Oxamniquine
19863–06–0	Ioxotrizoic Acid	21755–66–8	Picoperine
19877–89–5	Vincanol	21766–53–0	Iolidonic Acid
19881–18–6	Nitroscanate	21817–73–2	Bidimazium Iodide
19885–51–9	Aranotin	21820–82–6	Fenpipalone
19888–56–3	Fluazacort	21829–22–1	Clonixeril

TABLE 1—*continued*

CAS No.	Pharmaceutical
21829–25–4	Nifedipine
21888–98–2	Dexetimide
21925–88–2	Tesicam
22012–72–2	Zilantel
22013–23–6	Metoxepin
22071–15–4	Ketoprofen
22089–22–1	Trofosfamide
22103–14–6	Bufeniode
22131–35–7	Butalamine
22131–79–9	Alclofenac
22136–26–1	Amedalin
22136–27–2	Daledalin
22150–28–3	Ipragratine
22164–94–9	Suncillin
22204–53–1	Naproxen
22204–91–7	Lifibrate
22232–54–8	Carbimazole
22232–57–1	Racefemine
22232–71–9	Mazindol
22254–24–6	Ipratropium Bromide
22292–91–7	Naranol
22293–47–6	Feprosidnine
22316–47–8	Clobazam
22336–84–1	Metergotamine
22345–47–7	Tofisopam
22365–40–8	Triflubazam
22407–74–5	Bisobrin
22443–11–4	Nepinalone
22457–89–2	Benfotiamine
22487–42–9	Benaprizine
22494–27–5	Flufenisal
22494–42–4	Diflunisal
22494–47–9	Clobuzarit
22514–23–4	Fopirtoline
22572–04–9	Codactide
22573–93–9	Alexidine
22609–73–0	Niludipine
22619–35–8	Tioclomarol
22632–06–0	Bupicomide
22661–76–3	Amoproxan
22662–39–1	Rafoxanide
22664–55–7	Metipranolol
22668–01–5	Etanidazole
22693–65–8	Olmidine
22730–86–5	Iolixanic Acid
22733–60–4	Siccanin
22736–85–2	Diflumidone
22760–18–5	Proquazone
22790–84–7	Carbantel
22801–44–1	Mepivacaine
22839–47–0	Aspartame
22855–57–8	Brosuximide
22881–35–2	Famprofazone
22888–70–6	Silibinin
22916–47–8	Miconazole
22933–72–8	Salazodine
22950–29–4	Dimetofrine
22994–85–0	Benznidazole
23023–91–8	Flucrilate
23031–25–6	Terbutaline
23047–25–8	Lofepramine
23049–93–6	Enfenamic Acid
23089–26–1	Levomenol
23092–17–3	Halazepam
23110–15–8	Fumagillin
23111–34–4	Feclobuzone
23155–02–4	Fosfomycin
23163–42–0	Metynodiol
23205–04–1	Iosulamide
23210–56–2	Ifenprodil
23214–92–8	Doxorubicin
23233–88–7	Brotianide
23249–97–0	Procodazole
23256–23–7	Sulfatroxazole
23256–30–6	Nifurtimox
23271–63–8	Amicibone
23271–74–1	Fedrilate
23288–49–5	Probucol
23360–92–1	Vinleurosine
23465–76–1	Caroverine
23476–83–7	Prospidium Chloride
23477–98–7	Sedecamycin
23492–69–5	Sopitazine
23573–66–2	Detanosal
23580–33–8	Furacrinic Acid
23593–75–1	Clotrimazole
23602–78–0	Benfluorex
23651–95–8	Droxidopa
23672–07–3	Levosulpiride
23674–86–4	Difluprednate
23694–81–7	Mepindolol
23696–28–8	Olaquindox
23707–33–7	Metrifudil
23744–24–3	Pipoxolan
23757–42–8	Midaflur
23758–80–7	Alletorphine
23779–99–9	Floctafenine
23790–08–1	Moxipraquine
23869–24–1	Monoxerutin
23873–85–0	Proligestone
23887–41–4	Cinepazet
23887–46–9	Cinepazide
23887–47–0	Cinpropazide
23891–60–3	Mepramidil
23910–07–8	Mebiquine
23915–73–3	Trebenzomine
23930–19–0	Alfaxalone
23964–58–1	Articaine
23980–14–5	Ethyl Dirazepate
24143–17–7	Oxazolam
24166–13–0	Cloxazolam
24219–97–4	Mianserin
24237–54–5	Tinoridine
24243–89–8	Triflumidate
24279–91–2	Carboquone
24280–93–1	Mycophenolic Acid
24305–27–9	Protirelin
24320–27–2	Halocortolone
24340–35–0	Piridoxilate
24353–45–5	Dibusadol
24353–88–6	Lorbamate
24358–76–7	Nivacortol
24358–84–7	Dexivacaine
24359–64–6	Sodium Iodide (125 I)
24360–55–2	Milipertine
24403–04–1	Debropol
24455–58–1	Glicetanile
24477–37–0	Glisolamide

TABLE 1—*continued*

CAS No.	Pharmaceutical
24526–64–5	Nomifensine
24527–27–3	Spiclomazine
24584–09–6	Dexrazoxane
24622–72–8	Amixetrine
24632–47–1	Nifurpipone
24645–20–3	Hexaprofen
24671–26–9	Benrixate
24678–13–5	Lenperone
24701–51–7	Demexiptiline
24815–24–5	Rescinnamine
24818–79–9	Aluminium Clofibrate
24840–59–3	Pretamazium Iodide
24870–04–0	Giractide
24886–52–0	Pipofezine
25038–54–4	Policapram
25038–59–9	Pegoterate
25046–79–1	Glisoxepide
25053–27–4	Sodium Apolate
25092–07–3	Dimesone
25092–41–5	Norgestomet
25122–41–2	Clobetasol
25126–32–3	Sincalide
25155–18–4	Methylbenzethonium Chloride
25161–41–5	Acevaltrate
25229–42–9	Cicrotoic Acid
25269–04–9	Nisobamate
25287–60–9	Etofamide
25301–02–4	Tyloxapol
25314–87–8	Elucaine
25322–68–3	Macrogol
25333–77–1	Acetorphine
25384–17–2	Allylprodine
25392–50–1	Oxazorone
25394–78–9	Cetoxime
25422–75–7	Antazonite
25451–15–4	Felbamate
25509–07–3	Cloroqualone
25523–97–1	Dexchlorpheniramine
25526–93–6	Alovudine
25546–65–0	Ribostamycin
25573–43–7	Eseridine
25614–03–3	Bromocriptine
25683–71–0	Terizidone
25717–80–0	Molsidomine
25771–23–7	Duometacin
25803–14–9	Clometacin
25812–30–0	Gemfibrozil
25827–12–7	Suloxifen
25827–76–3	Iomeglamic Acid
25859–76–1	Glibutimine
25875–51–8	Robenidine
25905–77–5	Minaprine
25953–19–9	Cefazolin
25967–29–7	Flutoprazepam
25999–31–9	Lasalocid
26002–80–2	Phenothrin
26009–03–0	Polyglycolic Acid
26020–55–3	Oxetorone
26058–50–4	Dotefonium Bromide
26070–23–5	Trazitiline
26070–78–0	Ubisindine
26095–59–0	Otilonium Bromide
26097–80–3	Cambendazole
26112–29–8	Calcitonin, Bovine
26130–02–9	Frentizole
26159–36–4	Naproxol
26171–23–3	Tolmetin
26225–59–2	Mecinarone
26242–33–1	Vintiamol
26266–57–9	Sorbitan Palmitate
26266–58–0	Sorbitan Trioleate
26281–69–6	Exiproben
26304–61–0	Azepindole
26305–03–3	Pepstatin
26308–28–1	Ripazepam
26328–53–0	Amoscanate
26350–39–0	Nifurizone
26481–51–6	Tiprenolol
26513–79–1	Paraxazone
26513–90–6	Letimide
26538–44–3	Zeranol
26552–51–2	Tifencillin
26615–21–4	Zotepine
26629–87–8	Oxaflozane
26631–90–3	Brobactam
26652–09–5	Ritodrine
26658–19–5	Sorbitan Tristearate
26675–46–7	Isoflurane
26717–47–5	Clofibride
26718–25–2	Halofenate
26750–81–2	Alibendol
26774–90–3	Epicillin
26787–78–0	Amoxicillin
26807–65–8	Indapamide
26839–75–8	Timolol
26844–12–2	Indoramin
26849–57–0	Triclonide
26864–56–2	Penfluridol
26887–04–7	Iotranic Acid
26921–72–2	Melizame
26944–48–9	Glibornuride
26973–24–0	Ceftezole
26976–72–7	Aceburic Acid
27025–41–8	Oxiglutatione
27025–49–6	Carfecillin
27031–08–9	Sulfaguanole
27035–30–9	Oxametacin
27050–41–5	Clenpirin
27060–91–9	Flutazolam
27076–46–6	Alpertine
27112–37–4	Diamocaine
27115–86–2	Dacuronium Bromide
27199–40–2	Pifexole
27203–92–5	Tramadol
27220–47–9	Econazole
27223–35–4	Ketazolam
27302–90–5	Oxisuran
27314–77–8	Drazidox
27314–97–2	Tirapazamine
27315–91–9	Pipebuzone
27318–86–1	Floverine
27325–36–6	Procinolol
27367–90–4	Niaprazine
27432–00–4	Mezepine
27450–21–1	Osmadizone
27466–27–9	Intriptyline
27469–53–0	Almitrine

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
27470-51-5	Suxibuzone
27511-99-5	Eterobarb
27523-40-6	Isoconazole
27574-24-9	Tropatepine
27581-02-8	Idropranolol
27589-33-9	Azosemide
27591-01-1	Bunolol
27591-42-0	Oxazidione
27591-97-5	Tilorone
27661-27-4	Benaxibine
27686-84-6	Masoprocol
27736-80-7	Fenaftic Acid
27737-38-8	Mixidine
27762-78-3	Ketoxal
27826-45-5	Libecillide
27848-84-6	Nicergoline
27877-51-6	Tolindate
27885-92-3	Imidocarb
27959-26-8	Nicomol
28014-46-2	Polyestradiol Phosphate
28022-11-9	Megalomicin
28038-04-2	Salcolex
28069-65-0	Cuprimyxin
28125-87-3	Flutonidine
28168-10-7	Tetriprofen
28179-44-4	Ioxitalamic Acid
28189-85-7	Etoxadrol
28197-69-5	Diacetolol
28240-18-8	Pinolcaine
28319-77-9	Choline Alfoscerate
28395-03-1	Bumetanide
28434-01-7	Bioresmethrin
28523-86-6	Sevoflurane
28532-90-3	Furomazine
28546-58-9	Uldazepam
28598-08-5	Cinoctramide
28610-84-6	Rimazolium Metilsulfate
28657-80-9	Cinoxacin
28721-07-5	Oxcarbazepine
28781-64-8	Menitrazepam
28782-42-5	Difenoxin
28797-61-7	Pirenzepine
28810-23-3	Zepastine
28820-28-2	Naftoxate
28841-62-5	Atrinositol
28860-95-9	Carbidopa
28911-01-5	Triazolam
28971-58-6	Acrocinonide
28981-97-7	Alprazolam
29025-14-7	Butropium Bromide
29041-71-2	Ferric Fructose
29050-11-1	Seclazone
29053-27-8	Meseclazone
29069-24-7	Prednimustine
29094-61-9	Glipizide
29098-15-5	Terofenamate
29110-47-2	Guanfacine
29122-68-7	Atenolol
29125-56-2	Droclidinium Bromide
29176-29-2	Lofendazam
29177-84-2	Ethyl Loflazepate
29216-28-2	Mequitazine
29218-27-7	Toloxatone
29334-07-4	Sulmarin
29342-02-7	Metipirox
29342-05-0	Ciclopirox
29442-58-8	Motrazepam
29462-18-8	Bentazepam
29474-12-2	Cimepanol
29535-27-1	Maletamer
29541-85-3	Oxitriptyline
29546-59-6	Ciclonium Bromide
29619-86-1	Moctamide
29767-20-2	Teniposide
29782-68-1	Silidianin
29899-95-4	Clobenoside
29936-79-6	Mofoxime
29952-13-4	Peratizole
29975-16-4	Estazolam
30033-10-4	Stercuronium Iodide
30097-06-4	Tidiacic
30103-44-7	Bumecaine
30223-48-4	Fluacizine
30271-85-3	Razinodil
30279-49-3	Suclofenide
30286-75-0	Oxitropium Bromide
30299-08-2	Clinofibrate
30387-39-4	Colistimethate Sodium
30392-40-6	Bitolterol
30418-38-3	Tretoquinol
30516-87-1	Zidovudine
30529-16-9	Stirimazole
30531-86-3	Colfenamate
30533-89-2	Flurantel
30544-47-9	Etofenamate
30544-61-7	Clanobutin
30578-37-1	Amezinium Metilsulfate
30652-11-0	Deferiprone
30653-83-9	Parsalmide
30685-43-9	Metildigoxin
30709-69-4	Tizoprolic Acid
30716-01-9	Emilium Tosilate
30748-29-9	Feprazone
30751-05-4	Troxipide
30781-27-2	Amadinone
30817-43-7	Fenclexonium Metilsulfate
30840-27-8	Pretiadil
30851-76-4	Ethoxazorutoside
30868-30-5	Pirazofurin
30910-27-1	Treloxinate
30914-89-7	Flumexadol
30924-31-3	Cafaminol
31002-79-6	Triamcinolone Benetonide
31036-80-3	Lofexidine
31101-25-4	Mirincamycin
31112-62-6	Metrizamide
31127-82-9	Iodoxamic Acid
31221-85-9	Ibuverine
31224-92-7	Pifoxime
31232-26-5	Danitracen
31314-38-2	Prodipine
31329-57-4	Naftidrofuryl
31342-36-6	Cloramfenicol Pantotenate Complex
31352-82-6	Zolazepam
31386-24-0	Amindocate
31386-25-1	Indocate
31428-61-2	Tiamenidine

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
31430–15–6	Flubendazole
31430–18–9	Nocodazole
31431–39–7	Mebendazole
31431–43–3	Ciclobendazole
31478–45–2	Bamnidazole
31581–02–9	Cinoxolone
31598–07–9	Iozomic Acid
31637–97–5	Etofibrate
31698–14–3	Ancitabine
31721–17–2	Quinupramine
31729–24–5	Enpiprazole
31770–79–3	Meglucycline
31793–07–4	Pirprofen
31828–71–4	Mexiletine
31842–01–0	Indoprofen
31848–01–8	Morclofone
31868–18–5	Mexazolam
31879–05–7	Fenoprofen
31883–05–3	Moracizine
31932–09–9	Ticarbodine
31980–29–7	Nicofibrate
32059–27–1	Sumetizide
32195–33–8	Bisbendazole
32211–97–5	Ciclindole
32222–06–3	Calcitriol
32289–58–0	Polihexanide
32295–18–4	Tosifen
32359–34–5	Medifoxamine
32385–11–8	Sisomicin
32421–46–8	Bunaftine
32447–90–8	Dextilidine
32449–92–6	Glucurolactone
32462–30–9	Oxfenicine
32527–55–2	Tiaramide
32665–36–4	Eprozinol
32710–91–1	Trifezolac
32795–44–1	Acecainide
32797–92–5	Glipentide
32808–51–8	Bucloxic Acid
32838–26–9	Butoctamide
32886–97–8	Pivmecillinam
32887–01–7	Mecillinam
32909–92–5	Sulfametrole
32953–89–2	Rimiterol
32954–43–1	Pendecamaine
32986–56–4	Tobramycin
32988–50–4	Viomycin
33005–95–7	Tiaprofenic Acid
33069–62–4	Paclitaxel
33089–61–1	Amitraz
33103–22–9	Enviomycin
33122–60–0	Nordinone
33124–50–4	Fluocortin
33125–97–2	Etomidate
33144–79–5	Broperamole
33156–28–4	Ramnodigin
33159–27–2	Ecabet
33178–86–8	Alinidine
33204–76–1	Quadrosilan
33335–58–9	Dimethyltubocurarinium Chloride
33342–05–1	Gliquidone
33369–31–2	Zomepirac
33396–37–1	Meproscillarin
33414–30–1	Ftormetazine
33414–36–7	Ftorpropazine
33419–42–0	Etoposide
33453–23–5	Ciproquazone
33459–27–7	Xanoxic Acid
33515–09–2	Gonadorelin
33545–56–1	Ciclopramine
33588–20–4	Clidafidine
33605–67–3	Cargutocin
33605–94–6	Pirisudanol
33665–90–6	Acesulfame
33671–46–4	Clotiazepam
33743–96–3	Proroxan
33765–68–3	Oxendolone
33779–37–2	Salprotoside
33813–84–2	Deprostil
33817–20–8	Pivampicillin
33876–97–0	Linsidomine
33889–69–9	Silicristin
33996–33–7	Oxaceprol
33996–58–6	Etiracetam
34024–41–4	Deboxamet
34031–32–8	Auranofin
34042–85–8	Sudoxicam
34061–33–1	Taclamine
34106–48–4	Feniodium Chloride
34148–01–1	Clidanac
34150–62–4	Calcium Sodium Ferriclate
34161–24–5	Fipexide
34184–77–5	Promegestone
34262–84–5	Mesocarb
34273–10–4	Saralasin
34297–34–2	Anidoxime
34301–55–8	Isometamidium Chloride
34368–04–2	Dobutamine
34427–79–7	Proxifezone
34433–66–4	Levacetylmethadol
34444–01–4	Cefamandole
34482–99–0	Fletazepam
34493–98–6	Dibekacin
34499–96–2	Temodox
34552–84–6	Isoxicam
34580–13–7	Ketotifen
34616–39–2	Fenalcomine
34633–34–6	Bifluranol
34645–84–6	Fenclofenac
34661–75–1	Urapidil
34662–67–4	Cotriptyline
34675–84–8	Cetraxate
34703–49–6	Dropempine
34740–13–1	Profexalone
34753–46–3	Ciheptolane
34758–83–3	Zipeprol
34765–96–3	Alsactide
34784–64–0	Tertatolol
34787–01–4	Ticarcillin
34816–55–2	Moxestrol
34839–70–8	Metiamide
34866–47–2	Carbuterol
34887–52–0	Fenisorex
34911–55–2	Amfebutamone
34914–39–1	Ritiometan
34915–68–9	Bunitrolol
34919–98–7	Cetamolol

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
34959–30–3	Azaspirium Chloride
34966–41–1	Cartazolate
34976–39–1	Tioxacin
35035–05–3	Timepidium Bromide
35067–47–1	Droxacin
35100–44–8	Endrisone
35115–60–7	Teprotide
35121–78–9	Epoprostenol
35135–01–4	Benafentrine
35135–68–3	Cormetasone
35142–68–8	Homopipramol
35189–28–7	Norgestimate
35212–22–7	Ipriflavone
35265–50–0	Peraquinsin
35273–88–2	Gliflumide
35301–24–7	Cedefingol
35319–70–1	Tiazuril
35322–07–7	Fosazepam
35423–09–7	Tesimide
35423–51–9	Tisocromide
35449–36–6	Gemcadiol
35452–73–4	Ciprafamide
35457–80–8	Midecamycin
35515–77–6	Truxipicurium Iodide
35523–45–6	Fludalanine
35531–88–5	Carindacillin
35578–20–2	Oxarbazole
35607–20–6	Avridine
35607–66–0	Cefoxitin
35619–65–9	Tritiozine
35620–67–8	Pirdonium Bromide
35700–23–3	Carboprost
35703–32–3	Cinametic Acid
35710–57–7	Trizoxime
35727–72–1	Ontianil
35764–73–9	Fluotracen
35775–82–7	Maridomycin
35795–16–5	Trimazosin
35834–26–5	Rosaramicin
35838–63–2	Clocoumarol
35843–07–3	Morocromen
35846–53–8	Maitansine
35898–87–4	Dilazep
35941–65–2	Butriptyline
35943–35–2	Triciribine
36067–73–9	Azepexole
36093–47–7	Salantel
36104–80–0	Camazepam
36121–13–8	Burodiline
36141–82–9	Diamfenetide
36148–38–6	Besunide
36175–05–0	Sodium Picofosfate
36199–78–7	Guafecainol
36292–69–0	Ketazocine
36309–01–0	Dimemorfan
36322–90–4	Piroxicam
36330–85–5	Fenbufen
36364–49–5	Imidazole Salicylate
36441–41–5	Lividomycin
36471–39–3	Nuclotixene
36499–65–7	Dicobalt Edetate
36504–64–0	Nictindole
36505–82–5	Prodolic Acid
36505–83–6	Dectaflur
36505–84–7	Buspirone
36518–02–2	Diproqualone
36531–26–7	Oxantel
36590–19–9	Amocarzine
36616–52–1	Fenclorac
36637–18–0	Etidocaine
36735–22–5	Quazepam
36740–73–5	Flumizole
36791–04–5	Ribavirin
36798–79–5	Budralazine
36889–15–3	Betamicin
36894–69–6	Labetalol
36920–48–6	Cefoxazole
36921–54–7	Xantifibrate
36945–03–6	Lergotrile
36950–96–6	Cicloprofen
36980–34–4	Glicaramide
36983–69–4	Actodigin
37000–20–7	Zinterol
37025–55–1	Carbetocin
37065–29–5	Miloxacin
37087–94–8	Tibric Acid
37091–66–0	Azlocillin
37106–97–1	Bentiromide
37115–32–5	Adinazolam
37132–72–2	Fotretamine
37148–27–9	Clenbuterol
37209–31–7	Detralfate
37305–75–2	Actaplanin
37312–62–2	Serrapeptase
37321–09–8	Apramycin
37326–33–3	Hyalosidase
37332–99–3	Avoparcin
37340–82–2	Streptodornase
37350–58–6	Metoprolol
37398–31–5	Dilmefone
37456–21–6	Terbucromil
37470–13–6	Flavodic Acid
37517–28–5	Amikacin
37517–30–9	Acebutolol
37517–33–2	Esproquine
37529–08–1	Mexoprofen
37554–40–8	Fluquazone
37561–27–6	Fenoverine
37577–24–5	Levofenfluramine
37598–94–0	Glipalamide
37612–13–8	Encainide
37640–71–4	Aprindine
37669–57–1	Arfendazam
37681–00–8	Coumazoline
37686–84–3	Terguride
37693–01–9	Clofoctol
37717–21–8	Flurocitabine
37723–78–7	Iopronic Acid
37750–83–7	Rimoprogin
37751–39–6	Ciclazindol
37753–10–9	Sufosfamide
37762–06–4	Zaprinast
37855–80–4	Iprocrolol
37855–92–8	Azanator
37863–70–0	Iosumetic Acid
37967–98–9	Tienopramine
38070–41–6	Tiodonium Chloride
38081–67–3	Carmantadine

TABLE 1—*continued*

CAS No.	Pharmaceutical
38083–17–9	Climbazole
38103–61–6	Tolamolol
38129–37–2	Bicozamycin
38194–50–2	Sulindac
38234–21–8	Fertirelin
38274–54–3	Benurestat
38304–91–5	Minoxidil
38321–02–7	Dexverapamil
38349–38–1	Metrafazoline
38363–40–5	Penbutolol
38373–83–0	Romifenone
38452–29–8	Tolmesoxide
38647–79–9	Urefibrate
38668–01–8	Taurultam
38677–81–5	Pirbuterol
38677–85–9	Flunixin
38821–53–3	Cefradine
38821–80–6	Rodocaine
38873–55–1	Furobufen
38916–34–6	Somatostatin
38955–22–5	Pinadoline
38957–41–4	Emorfazone
39087–48–4	Calcium Clofibrate
39099–98–4	Cinamolol
39123–11–0	Pituxate
39133–31–8	Trimebutine
39178–37–5	Inicarone
39186–49–7	Pirolazamide
39219–28–8	Promestriene
39224–48–1	Nitroclofene
39492–01–8	Gabexate
39516–21–7	Tiopropamine
39537–99–0	Micinicate
39544–74–6	Benzotript
39552–01–7	Befunolol
39562–70–4	Nitrendipine
39563–28–5	Cloranolol
39567–20–9	Olpimedone
39577–19–0	Picumast
39633–62–0	Aclantate
39640–15–8	Piberaline
39685–31–9	Cefuracetime
39715–02–1	Endralazine
39718–89–3	Alminoprofen
39731–05–0	Carpindolol
39754–64–8	Tifemoxone
39791–20–3	Nilestriol
39809–25–1	Penciclovir
39825–23–5	Bisorcic
39832–48–9	Tazolol
39860–99–6	Pipotiazine
39862–58–3	Strinoline
39907–68–1	Dopamantine
39951–65–0	Lometraline
39978–42–2	Nifurzide
40034–42–2	Rosoxacin
40054–69–1	Etizolam
40173–75–9	Tofetridine
40180–04–9	Tienilic Acid
40198–53–6	Tioxaprofen
40256–99–3	Flucetorex
40391–99–9	Pamidronic Acid
40507–23–1	Fluproquazone
40507–78–6	Indanazoline
40516–48–1	Tretinoin Tocoferil
40580–59–4	Guanadrel
40594–09–0	Flucindole
40596–69–8	Methoprene
40665–92–7	Cloprostenol
40666–16–8	Fluprostenol
40680–87–3	Piprofurol
40691–50–7	Tixanox
40692–37–3	Tisoquone
40759–33–9	Nolinium Bromide
40762–15–0	Doxefazepam
40796–97–2	Bemesetron
40828–44–2	Clazolimine
40828–45–3	Azolimine
40828–46–4	Suprofen
40912–73–0	Brosotamide
40966–79–8	Sarpicillin
41020–79–5	Dicirenone
41078–02–8	Enprofylline
41094–88–6	Tracazolate
41113–86–4	Bromoxanide
41152–17–4	Morforex
41183–64–6	Gallium (67 GA) Citrate
41294–56–8	Alfacalcidol
41340–25–4	Etodolac
41340–39–0	Impacarzine
41342–54–5	Carbaldrate
41385–14–2	Leuciglumer
41387–02–4	Lexofenac
41473–09–0	Fenmetozole
41510–23–0	Biriperone
41570–61–0	Tulobuterol
41575–94–4	Carboplatin
41706–81–4	Poliglecaprone
41708–72–9	Tocainide
41717–30–0	Befuraline
41729–52–6	Dezaguanine
41744–40–5	Sulbenicillin
41791–49–5	Lonaprofen
41826–92–0	Trepibutone
41859–67–0	Bezafibrate
41952–52–7	Cefcanel
41964–07–2	Tolimidone
41992–23–8	Spirogermanium
42024–98–6	Mazaticol
42050–23–7	Nafetolol
42061–52–9	Pumitepa
42110–58–7	Metioxate
42116–76–7	Carnidazole
42200–33–9	Nadolol
42220–21–3	Iodocholesterol (131 I)
42228–92–2	Acivicin
42239–60–1	Tilozepine
42281–59–4	Oxilorphan
42293–72–1	Bencisteine
42399–41–7	Diltiazem
42408–79–7	Pirandamine
42408–80–0	Tandamine
42408–82–2	Butorphanol
42422–68–4	Taleranol
42438–73–3	Denpidazone
42461–79–0	Sulfonterol
42465–20–3	Acequinoline
42471–28–3	Nimustine

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
42583–55–1	Carmetizide
42597–57–9	Ronifibrate
42779–82–8	Clopirac
42792–26–7	Isosulpride
42794–76–3	Midodrine
42835–25–6	Flumequine
42863–81–0	Lopirazepam
42879–47–0	Pranolium Chloride
42924–53–8	Nabumetone
42971–09–5	Vinpocetine
43169–54–6	Mexrenoate Potassium
43200–80–2	Zopiclone
43210–67–9	Fenbendazole
45086–03–1	Etoformin
46263–35–8	Nafomine
46464–11–3	Meobentine
46803–81–0	Saletamide
46817–91–8	Viloxazine
47029–84–5	Dazadrol
47082–97–3	Pargolol
47128–12–1	Cycliramine
47135–88–6	Closiramine
47141–42–4	Levobunolol
47166–67–6	Octriptyline
47206–15–5	Enprazepine
47254–05–7	Spiroxepin
47419–52–3	Dexproxibutene
47420–28–0	Trixolane
47487–22–9	Acridorex
47543–65–7	Prenoxdiazine
47562–08–3	Lorajmine
47662–15–7	Suxemerid
47682–41–7	Flupimazine
47739–98–0	Clocapramine
47747–56–8	Talampicillin
47806–92–8	Difenoximide
47917–41–9	Primycin
47931–80–6	Tosactide
47931–85–1	Calcitonin, Salmon
49561–92–4	Nivimedone
49562–28–9	Fenofibrate
49564–56–9	Fazadinium Bromide
49697–38–3	Rimexolone
49745–00–8	Amidantel
49755–67–1	Ioglicic Acid
49763–96–4	Stiripentol
49785–74–2	Supidimide
49847–97–4	Prorenoate Potassium
49864–70–2	Azaclorzine
50264–69–2	Lonidamine
50264–78–3	Xinidamine
50270–32–1	Bufezolac
50270–33–2	Isofezolac
50335–55–2	Mezilamine
50366–32–0	Flunamine
50370–12–2	Cefadroxil
50432–78–5	Pemerid
50435–25–1	Nimidane
50454–68–7	Tolnidamine
50465–39–9	Tocofibrate
50516–43–3	Nofecainide
50528–97–7	Xilobam
50583–06–7	Halonamine
50588–47–1	Amafolone
50629–82–8	Halometasone
50650–76–5	Piroctone
50673–97–7	Colestolone
50679–08–8	Terfenadine
50700–72–6	Vecuronium Bromide
50708–95–7	Tinabinol
50801–44–0	Cortisuzol
50838–36–3	Tolciclate
50846–45–2	Bacmecillinam
50847–11–5	Ibudilast
50892–23–4	Pirinixic Acid
50924–49–7	Mizoribine
50925–79–6	Colestipol
50935–04–1	Carubicin
50935–71–2	Mocimycin
50972–17–3	Bacampicillin
51012–32–9	Tiapride
51022–69–6	Amcinonide
51022–71–0	Nabilone
51022–74–3	Iotroxic Acid
51022–75–4	Cliprofen
51022–76–5	Sulnidazole
51022–77–6	Etazolate
51025–85–5	Arbekacin
51037–30–0	Acipimox
51037–88–8	Tuclazepam
51047–24–6	Dimetipirium Bromide
51146–56–6	Dexibuprofen
51152–91–1	Butaclamol
51154–48–4	Fibracillin
51213–99–1	Clanfenur
51234–28–7	Benoxaprofen
51264–14–3	Amsacrine
51321–79–0	Sparfosic Acid
51322–75–9	Tizanidine
51333–22–3	Budesonide
51354–32–6	Nisterime
51395–42–7	Butedronic Acid
51411–04–2	Alrestatin
51460–26–5	Carbazochrome Sodium Sulphonate
51481–61–9	Cimetidine
51481–62–0	Bucainide
51481–65–3	Mezlocillin
51493–19–7	Cinprazole
51497–09–7	Tenamfetamine
51527–19–6	Tianafac
51543–39–6	Esflurbiprofen
51579–82–9	Amfenac
51598–60–8	Cimetropium Bromide
51627–14–6	Cefatrizine
51627–20–4	Cefaparole
51762–05–1	Cefroxadine
51781–06–7	Carteolol
51803–78–2	Nimesulide
51832–87–2	Picobenzide
51876–98–3	Gliamilide
51876–99–4	Ioseric Acid
51899–01–5	Ocrase
51934–76–0	Iomorinic Acid
51940–44–4	Pipemidic Acid
51940–78–4	Zetidoline
51953–95–8	Doxaprost
51987–65–6	Desglugastrin

TABLE 1—*continued*

CAS No.	Pharmaceutical
52042–01–0	Elfazepam
52042–24–7	Diproxadol
52061–73–1	Valdipromide
52080–57–6	Chloroprednisone
52093–21–7	Micronomicin
52128–35–5	Trimetrexate
52157–83–2	Mindoperone
52157–91–2	Galosemide
52196–22–2	Ketotrexate
52212–02–9	Pipecuronium Bromide
52214–84–3	Ciprofibrate
52231–20–6	Cefrotil
52232–67–4	Teriparatide
52247–86–6	Cicloxolone
52279–58–0	Metogest
52279–59–1	Moxnidazole
52304–85–5	Lotucaine
52340–25–7	Dexclamol
52365–63–6	Dipivefrine
52391–89–6	Flutemazepam
52395–99–0	Belarizine
52403–19–7	Iproxamine
52406–01–6	Uredofos
52430–65–6	Glisamuride
52443–21–7	Glucametacin
52463–83–9	Pinazepam
52468–60–7	Flunarizine
52479–85–3	Exifone
52485–79–7	Buprenorphine
52549–17–4	Pranoprofen
52618–67–4	Tioperidone
52645–53–1	Permethrin
52658–53–4	Benfosformin
52742–40–2	Alimadol
52758–02–8	Benzaprinoxide
52795–02–5	Tametraline
52814–39–8	Metesculetol
52829–30–8	Proflazepam
52832–91–4	Xinomiline
52867–74–0	Zoloperone
52867–77–3	Fluzoperine
52934–83–5	Nanafrocin
52942–31–1	Etoperidone
52994–25–9	Glicondamide
53003–10–4	Salinomycin
53003–81–9	Ivarimod
53034–85–8	Ibuterol
53066–26–5	Lexithromycin
53076–26–9	Moxaprindine
53078–44–7	Caproxamine
53086–13–8	Dexindoprofen
53123–88–9	Sirolimus
53131–74–1	Ciapilome
53164–05–9	Acemetacin
53179–07–0	Nisoxetine
53179–10–5	Fluperamide
53179–11–6	Loperamide
53179–12–7	Clopimozide
53179–13–8	Pirfenidone
53228–00–5	Cetocycline
53230–10–7	Mefloquine
53251–94–8	Pinaverium Bromide
53267–01–9	Cibenzoline
53341–49–4	Ponfibrate
53370–90–4	Exalamide
53394–92–6	Drinidene
53400–67–2	Tiquinamide
53403–97–7	Pyridofylline
53415–46–6	Fepitrizol
53449–58–4	Ciclonicate
53583–79–2	Sultopride
53597–27–6	Fendosal
53597–28–7	Fludazonium Chloride
53608–96–1	Cloxotestosterone
53643–48–4	Vindesine
53648–05–8	Ibuproxam
53648–55–8	Dezocine
53657–16–2	Dimepranol
53684–49–4	Bufetolol
53714–56–0	Leuprorelin
53716–44–2	Rociverine
53716–46–4	Anilopam
53716–48–6	Nexeridine
53716–49–7	Carprofen
53716–50–0	Oxfendazole
53731–36–5	Floredil
53736–51–9	Cromitrile
53772–83–1	Zuclopenthixol
53783–83–8	Tromantadine
53808–86–9	Ritropirronium Bromide
53808–87–0	Tetroxoprim
53808–88–1	Lonazolac
53813–83–5	Suriclone
53861–02–2	Oxetacillin
53862–80–9	Roxolonium Metilsulfate
53862–81–0	Detajmium Bitartrate
53882–12–5	Lodoxamide
53902–12–8	Tranilast
53910–25–1	Pentostatin
53943–88–7	Letosteine
53966–34–0	Floxacrine
53973–98–1	Poligeenan
53983–00–9	Nibroxane
53993–67–2	Tiflorex
53994–73–3	Cefaclor
54017–73–1	Murodermin
54022–49–0	Vinformide
54024–22–5	Desogestrel
54029–12–8	Albendazole Oxide
54048–10–1	Etonogestrel
54063–23–9	Cinepazic Acid
54063–24–0	Amifloverine
54063–25–1	Amiterol
54063–26–2	Azaftozine
54063–27–3	Biclofibrate
54063–28–4	Camiverine
54063–29–5	Cicarperone
54063–30–8	Ciltoprazine
54063–31–9	Cismadinone
54063–32–0	Clobetasone
54063–33–1	Cloxestradiol
54063–34–2	Cofisatin
54063–35–3	Dofamium Chloride
54063–36–4	Etolorex
54063–37–5	Etoprindole
54063–38–6	Fenaperone
54063–39–7	Fenetradil
54063–40–0	Fenoxedil

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
54063–41–1	Fepromide
54063–42–2	Ferric (59 FE) Citrate Injection
54063–44–4	Ferropolimaler
54063–45–5	Fetoxilate
54063–46–6	Fexicaine
54063–47–7	Gemazocine
54063–48–8	Heptaverine
54063–49–9	Metamfazone
54063–50–2	Mofloverine
54063–51–3	Nadoxolol
54063–52–4	Pitofenone
54063–53–5	Propafenone
54063–54–6	Reproterol
54063–55–7	Sulfaclorazole
54063–56–8	Suloctidil
54063–57–9	Suxethonium Chloride
54063–58–0	Toprilidine
54083–22–6	Zorubicin
54110–25–7	Pirozadil
54120–61–5	Prostalene
54141–87–6	Cinfenine
54143–54–3	Sepazonium Chloride
54143–55–4	Flecainide
54147–28–3	Tebatizole
54182–57–9	Carbomer
54182–58–0	Sucralfate
54182–59–1	Sulglicotide
54182–60–4	Tolpovidone (131 I)
54182–61–5	Vistatolon
54182–62–6	Polacrilin
54182–63–7	Macrosalb (131 I)
54182–65–9	Azalomycin
54187–04–1	Rilmenidine
54188–38–4	Metralindole
54239–37–1	Cimaterol
54277–47–3	Macrosalb (99m TC)
54340–58–8	Meptazinol
54340–59–9	Quincarbate
54340–61–3	Brovanexine
54340–62–4	Bufuralol
54340–63–5	Clofeverine
54340–64–6	Fluciprazine
54340–65–7	Furbucillin
54340–66–8	Subendazole
54341–02–5	Piflutixol
54350–48–0	Etretinate
54376–91–9	Tipetropium Bromide
54400–59–8	Butamisole
54419–31–7	Fenirofibrate
54504–70–0	Etofylline Clofibrate
54510–20–2	Iodocetilic Acid (123 I)
54531–52–1	Polybenzarsol
54533–85–6	Nizofenone
54592–27–7	Divabuterol
54657–96–4	Nifuralide
54657–98–6	Serfibrate
54663–47–7	Tibezonium Iodide
54739–18–3	Fluvoxamine
54739–19–4	Clovoxamine
54785–02–3	Adamexine
54818–11–0	Cefsumide
54824–17–8	Mitonafide
54824–20–3	Pinafide
54867–56–0	Bufrolin
54870–27–8	Fosfonet Sodium
54870–28–9	Meglitinide
54910–89–3	Fluoxetine
54935–03–4	Sulisatin
54965–21–8	Albendazole
54965–22–9	Fluspiperone
55028–70–1	Arbaprostil
55077–30–0	Aclatonium Napadisilate
55079–83–9	Acitretin
55096–26–9	Nalmefene
55102–44–8	Bofumustine
55134–13–9	Narasin
55142–85–3	Ticlopidine
55149–05–8	Pirolate
55150–67–9	Climiqualine
55165–22–5	Butocrolol
55242–55–2	Propentofylline
55242–77–8	Triafungin
55248–23–2	Nebidrazine
55268–74–1	Praziquantel
55268–75–2	Cefuroxime
55273–05–7	Impromidine
55285–35–3	Butanixin
55285–45–5	Pirifibrate
55286–56–1	Doxaminol
55294–15–0	Muzolimine
55297–95–5	Tiamulin
55299–10–0	Pivoxazepam
55299–11–1	Iquindamine
55300–29–3	Antrafenine
55313–67–2	Pipramadol
55432–15–0	Pirinidazole
55453–87–7	Isoxepac
55477–19–5	Iprozilamine
55482–89–8	Guacetisal
55485–20–6	Acaprazine
55530–41–1	Rotamicillin
55689–65–1	Oxepinac
55694–83–2	Pentizidone
55694–98–9	Ciclafrine
55721–11–4	Secalciferol
55726–47–1	Enocitabine
55769–65–8	Butobendine
55779–06–1	Astromicin
55779–18–5	Arprinocid
55837–13–3	Piclopastine
55837–14–4	Butaverine
55837–15–5	Butopiprine
55837–16–6	Entsufon
55837–17–7	Brindoxime
55837–18–8	Butibufen
55837–19–9	Exaprolol
55837–20–2	Halofuginone
55837–21–3	Pipoxizine
55837–22–4	Pribecaine
55837–23–5	Teflutixol
55837–24–6	Bisfenazone
55837–25–7	Buflomedil
55837–26–8	Fenperate
55837–27–9	Piretanide
55837–28–0	Tiafibrate
55837–29–1	Tiropramide
55843–86–2	Miroprofen

TABLE 1—*continued*

CAS No.	Pharmaceutical
55845–78–8	Xenipentone
55870–64–9	Pentisomicin
55902–02–8	Isamfazone
55902–93–7	Mebenoside
55902–94–8	Sitofibrate
55905–53–8	Clebopride
55926–23–3	Guanclofine
55937–99–0	Beclobrate
55975–92–3	Pirbenicillin
55981–09–4	Nitazoxanide
55985–32–5	Nicardipine
55986–43–1	Cetaben
56030–50–3	Trepipam
56030–54–7	Sufentanil
56066–19–4	Aditeren
56066–63–8	Aditoprime
56079–81–3	Ropitoin
56087–11–7	Dextranomer
56097–80–4	Valconazole
56119–96–1	Furodazole
56180–94–0	Acarbose
56187–47–4	Cefazedone
56187–89–4	Ximoprofen
56208–01–6	Pifarnine
56211–40–6	Torasemide
56211–43–9	Tameticillin
56219–57–9	Arildone
56227–39–5	Polidexide Sulfate
56281–36–8	Motretinide
56283–74–0	Laidlomycin
56287–74–2	Afloqualone
56290–94–9	Medroxalol
56302–13–7	Satranidazole
56341–08–3	Mabuterol
56355–17–0	Zoliprofen
56377–79–8	Nosiheptide
56383–05–2	Zindotrine
56391–55–0	Octazamide
56391–56–1	Netilmicin
56420–45–2	Epirubicin
56430–99–0	Flumecinol
56433–44–4	Oxaprotiline
56463–68–4	Isoprazone
56481–43–7	Setazindol
56488–58–5	Tizolemide
56488–59–6	Terbufibrol
56488–60–9	Glutaurine
56488–61–0	Flubepride
56518–41–3	Brodimoprim
56562–79–9	Ioglunide
56592–32–6	Efrotomycin
56605–16–4	Spiromustine
56611–65–5	Oxagrelate
56689–41–9	Aliflurane
56689–42–0	Repromicin
56689–43–1	Canbisol
56693–13–1	Mociprazine
56693–15–3	Terciprazine
56695–65–9	Rosaprostol
56717–18–1	Isotiquimide
56739–21–0	Nitraquazone
56741–95–8	Bropirimine
56775–88–3	Zimeldine
56784–39–5	Ozolinone
56796–20–4	Cefmetazole
56824–20–5	Amiprilose
56917–29–4	Fluretofen
56959–18–3	Glusoferron
56969–22–3	Oxapadol
56980–93–9	Celiprolol
56983–13–2	Furofenac
56995–20–1	Flupirtine
57009–15–1	Isocromil
57010–31–8	Tiapamil
57014–02–5	Calcitonin, Eel
57021–61–1	Isonixin
57041–67–5	Desflurane
57067–46–6	Isamoxole
57076–71–8	Denbufylline
57083–89–3	Peralopride
57109–90–7	Dipotassium Clorazepate
57132–53–3	Proglumetacin
57144–56–6	Isoprofen
57149–07–2	Naftopidil
57227–17–5	Sevopramide
57237–97–5	Timoprazole
57262–94–9	Setiptiline
57296–63–6	Indacrinone
57333–96–7	Tacalcitol
57381–26–7	Irsogladine
57435–86–6	Premazepam
57459–72–0	Suleparoid Sodium
57460–41–0	Talinolol
57474–29–0	Nifuroquine
57475–17–9	Brovincamine
57479–88–6	Sulmepride
57526–81–5	Prenalterol
57548–79–5	Picafibrate
57558–44–8	Secoverine
57574–09–1	Amineptine
57576–44–0	Aclarubicin
57645–05–3	Sermetacin
57647–79–7	Benclonidine
57648–21–2	Timiperone
57653–26–6	Fenobam
57653–27–7	Droprenilamine
57653–28–8	Ibazocine
57653–29–9	Cogazocine
57680–55–4	Gleptoferron
57680–56–5	Sucrosofate
57694–27–6	Vinpoline
57726–65–5	Nufenoxole
57734–69–7	Sequifenadine
57773–63–4	Triptorelin
57773–65–6	Deslorelin
57775–26–5	Sultosilic Acid
57775–28–7	Prefenamate
57775–29–8	Carazolol
57781–15–4	Halopredone
57801–81–7	Brotizolam
57808–63–6	Cicloxilic Acid
57808–64–7	Toldimfos
57808–65–8	Closantel
57808–66–9	Domperidone
57821–32–6	Menfegol
57847–69–5	Cefedrolor
57916–70–8	Iclazepam
57925–64–1	Naprodoxime

TABLE 1—*continued*

CAS No.	*Pharmaceutical*	*CAS No.*	*Pharmaceutical*
57935–49–6	Tiomergine	59209–97–1	Zafuleptine
57982–77–1	Buserelin	59227–89–3	Laurocapram
57982–78–2	Budipine	59252–59–4	Guanazodine
57998–68–2	Diaziquone	59277–89–3	Aciclovir
58001–44–8	Clavulanic Acid	59338–93–1	Alizapride
58012–63–8	Furcloprofen	59429–50–4	Tamitinol
58019–65–1	Nabazenil	59467–70–8	Midazolam
58066–85–6	Miltefosine	59467–77–5	Climazolam
58095–31–1	Sulbenox	59497–39–1	Naflocort
58152–03–7	Isepamicine	59619–81–7	Etiproston
58158–77–3	Amantanium Bromide	59643–91–3	Imexon
58166–83–9	Cafedrine	59653–74–6	Teroxirone
58182–63–1	Itanoxone	59708–52–0	Carfentanil
58186–27–9	Idebenone	59721–28–7	Camostat
58239–89–7	Moxazocine	59729–31–6	Lorcainide
58261–91–9	Mefenidil	59729–33–8	Citalopram
58298–92–3	Colimecycline	59729–37–2	Fexinidazole
58306–30–2	Febantel	59733–86–7	Butikacin
58313–74–9	Treptilamine	59752–23–7	Benderizine
58337–35–2	Elliptinium Acetate	59755–82–7	Enolicam
58338–59–3	Dinalin	59767–12–3	Octastine
58409–59–9	Bucumolol	59776–90–8	Dupracetam
58416–00–5	Protiofate	59794–18–2	Paulomycin
58433–11–7	Tilomisole	59798–73–1	Enilospirone
58473–73–7	Drobuline	59803–98–4	Brimonidine
58473–74–8	Cinromide	59804–37–4	Tenoxicam
58493–49–5	Olvanil	59831–63–9	Doconazole
58497–00–0	Procinonide	59831–64–0	Milenperone
58503–82–5	Azipramine	59831–65–1	Halopemide
58503–83–6	Penirolol	59840–71–0	Pitenodil
58524–83–7	Ciprocinonide	59859–58–4	Femoxetine
58546–54–6	Besigomsin	59865–13–3	Ciclosporin
58581–89–8	Azelastine	59889–36–0	Ciprefadol
58602–66–7	Aminopterin Sodium	59937–28–9	Malotilate
58662–84–3	Meclonazepam	59939–16–1	Cirazoline
58665–96–6	Cefazaflur	60019–19–4	Iotetric Acid
58691–88–6	Nomegestrol	60019–20–7	Brazergoline
58703–77–8	Sulprosal	60023–92–9	Roxibolone
58703–78–9	Cethexonium Chloride	60070–14–6	Mariptiline
58712–69–9	Traxanox	60084–10–8	Tiazofurine
58757–61–2	Trimexiline	60085–78–1	Clopipazan
58761–87–8	Sudexanox	60104–29–2	Clofezone
58765–21–2	Ciclotizolam	60104–30–5	Orazamide
58805–38–2	Ambicromil	60135–06–0	Mercumatilin Sodium
58832–68–1	Cloximate	60135–22–0	Flumoxonide
58857–02–6	Ambruticin	60136–25–6	Epervudine
58882–17–0	Roxadimate	60142–96–3	Gabapentin
58944–73–3	Sinefungin	60173–73–1	Arfalasin
58957–92–9	Idarubicin	60175–95–3	Omonasteine
58970–76–6	Ubenimex	60200–06–8	Clorsulon
58994–96–0	Ranimustine	60207–31–0	Azaconazole
59009–93–7	Carburazepam	60239–66–9	Almadrate Sulfate
59010–44–5	Prizidilol	60248–23–9	Fuprazole
59017–64–0	Ioxaglic Acid	60282–87–3	Gestodene
59032–40–5	Disulergine	60324–59–6	Nomelidine
59040–30–1	Nafazatrom	60325–46–4	Sulprostone
59091–65–5	Delergotrile	60400–92–2	Proxicromil
59110–35–9	Pamatolol	60560–33–0	Pinacidil
59122–46–2	Misoprostol	60569–19–9	Propiverine
59128–97–1	Haloxazolam	60575–32–8	Amezepine
59160–29–1	Lidofenin	60576–13–8	Piketoprofen
59170–23–9	Bevantolol	60607–34–3	Oxatomide
59179–95–2	Lorzafone	60607–35–4	Topterone
59184–78–0	Buquineran	60607–68–3	Indenolol

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
60628–96–8	Bifonazole
60628–98–0	Lombazole
60643–86–9	Vigabatrin
60653–25–0	Orpanoxin
60662–16–0	Binedaline
60662–18–2	Eniclobrate
60662–19–3	Nilprazole
60668–24–8	Alafosfalin
60719–82–6	Alaproclate
60719–84–8	Amrinone
60719–86–0	Imafen
60719–87–1	Deximafen
60731–46–6	Elcatonin
60734–87–4	Nisbuterol
60762–57–4	Pirlindole
60763–49–7	Cinnarizine Clofibrate
60784–46–5	Elmustine
60812–35–3	Decominol
60925–61–3	Ceforanide
60929–23–9	Indeloxazine
60940–34–3	Ebselen
60986–89–2	Clofurac
61036–62–2	Teicoplanin
61115–28–4	Alusulf
61197–73–7	Loprazolam
61220–69–7	Tiopinac
61263–35–2	Meteneprost
61270–58–4	Cefonicid
61318–90–9	Sulconazole
61325–80–2	Flumezapine
61337–67–5	Mirtazapine
61343–44–0	Tocofenoxate
61379–65–5	Rifapentine
61380–40–3	Lofentanil
61400–59–7	Parconazole
61413–54–5	Rolipram
61422–45–5	Carmofur
61477–95–0	Monalazone Disodium
61477–96–1	Piperacillin
61477–97–2	Dazolicine
61484–38–6	Pareptide
61557–12–8	Penprostene
61563–18–6	Soquinolol
61570–90–9	Tioxidazole
61622–34–2	Cefotiam
61661–06–1	Levdobutamine
61764–61–2	Cloroperone
61822–36–4	Diprobutine
61825–94–3	Oxaliplatin
61864–30–0	Benolizime
61869–07–6	Domiodol
61869–08–7	Paroxetine
61887–16–9	Dulofibrate
61914–43–0	Glucuronamide
61951–99–3	Tixocortol
61990–92–9	Benpenolisin
62013–04–1	Dirithromycin
62030–88–0	Duoperone
62052–97–5	Bumepidil
62087–72–3	Pentigetide
62087–96–1	Triletide
62107–94–2	Plauracin
62228–20–0	Butoprozine
62265–68–3	Quinfamide
62305–86–6	Orotirelin
62380–23–8	Cinecromen
62435–42–1	Perfosfamide
62473–79–4	Teniloxazine
62510–56–9	Picilorex
62524–99–6	Delprostenate
62559–74–4	Froxiprost
62571–86–2	Captopril
62571–87–3	Minaxolone
62587–73–9	Cefsulodin
62613–82–5	Oxiracetam
62625–18–7	Pirogliride
62658–63–3	Bopindolol
62658–88–2	Mesudipine
62666–20–0	Progabide
62816–98–2	Ormaplatin
62851–43–8	Zidometacin
62882–99–9	Tinazoline
62883–00–5	Iopamidol
62893–19–0	Cefoperazone
62894–89–7	Tiflamizole
62904–71–6	Doxpicomine
62928–11–4	Iproplatin
62973–76–6	Azanidazole
62989–33–7	Sapropterin
62992–61–4	Etersalate
63014–96–0	Delanterone
63075–47–8	Fepradinol
63119–27–7	Anitrazafen
63245–28–3	Etifenin
63269–31–8	Ciramadol
63329–53–3	Lobenzarit
63358–49–6	Aspoxicillin
63388–37–4	Declenperone
63394–05–8	Plafibride
63469–19–2	Apalcillin
63472–04–8	Metbufen
63516–07–4	Flutropium Bromide
63521–85–7	Esorubicin
63527–52–6	Cefotaxime
63547–13–7	Adrafinil
63551–77–9	Sfericase
63585–09–1	Foscarnet Sodium
63590–64–7	Terazosin
63610–08–2	Indobufen
63612–50–0	Nilutamide
63619–84–1	Trioxifene
63638–91–5	Brofaromine
63659–12–1	Cicloprolol
63659–18–7	Betaxolol
63667–16–3	Dribendazole
63675–72–9	Nisoldipine
63758–79–2	Indalpine
63824–12–4	Aliconazole
63834–83–3	Guaietolin
63927–95–7	Bentemazole
63941–73–1	Ioglucol
63941–74–2	Ioglucomide
63958–90–7	Nonathymulin
63968–64–9	Artemisinin
63996–84–9	Tibalosin
64000–73–3	Pildralazine
64019–03–0	Doqualast
64039–88–9	Nicafenine

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
64057–48–3	Oxifungin
64063–57–6	Picotrin
64098–32–4	Zapizolam
64099–44–1	Quisultazine
64118–86–1	Azimexon
64179–54–0	Timofibrate
64204–55–3	Esaprazole
64211–45–6	Oxiconazole
64212–22–2	Nafimidone
64218–02–6	Plaunotol
64221–86–9	Imipenem
64224–21–1	Oltipraz
64228–81–5	Atracurium Besilate
64241–34–5	Cadralazine
64294–94–6	Tropabazate
64294–95–7	Setastine
64314–52–9	Medorubicin
64318–79–2	Gemeprost
64379–93–7	Cinflumide
64396–09–4	Terfluranol
64420–40–2	Etibendazole
64440–87–5	Cideferron
64496–66–8	Salafibrate
64506–49–6	Sofalcone
64552–16–5	Ecipramidil
64552–17–6	Butofilolol
64557–97–7	Cinoquidox
64603–91–4	Gaboxadol
64638–07–9	Brolamfetamine
64706–54–3	Bepridil
64743–08–4	Diclofurime
64743–09–5	Nitrafudam
64748–79–4	Azumolene
64755–06–2	Quinuclium Bromide
64779–98–2	Irolapride
64795–23–9	Etisulergine
64795–35–3	Mesulergine
64840–90–0	Eperisone
64860–67–9	Valperinol
64862–96–0	Ametantrone
64872–76–0	Butoconazole
64952–97–2	Latamoxef
65002–17–7	Bucillamine
65008–93–7	Bometolol
65052–63–3	Cefetamet
65057–90–1	Talisomycin
65085–01–0	Cefmenoxime
65089–17–0	Pirinixil
65141–46–0	Nicorandil
65184–10–3	Teoprolol
65195–55–3	Abamectin
65222–35–7	Pazelliptine
65236–29–5	Prenoverine
65271–80–9	Mitoxantrone
65277–42–1	Ketoconazole
65285–58–7	Vincantril
65307–12–2	Cefetrizole
65329–79–5	Mobenzoxamine
65350–86–9	Meciadanol
65400–85–3	Ethyl Carfluzepate
65415–41–0	Nicocortonide
65415–42–1	Oxabrexine
65429–87–0	Spirendolol
65472–88–0	Naftifine
65509–24–2	Maroxepin
65509–66–2	Citatepine
65511–41–3	Nantradol
65517–27–3	Metaclazepam
65569–29–1	Cloxacepride
65571–68–8	Lofemizole
65606–61–3	Diciferron
65617–86–9	Avizafone
65634–39–1	Pentafluranol
65646–68–6	Fenretinide
65655–59–6	Pacrinolol
65708–37–4	Flufosal
65717–97–7	Disofenin
65761–24–2	Sulfamazone
65776–67–2	Afurolol
65807–02–5	Goserelin
65847–85–0	Morniflumate
65884–46–0	Ciadox
65886–71–7	Fazarabine
65896–16–4	Romifidine
65899–72–1	Alozafone
65899–73–2	Tioconazole
65928–58–7	Dienogest
65950–99–4	Pirquinozol
66085–59–4	Nimodipine
66093–35–4	Talmetoprim
66104–22–1	Pergolide
66108–95–0	Iohexol
66112–59–2	Temurtide
66148–78–5	Temocillin
66172–75–6	Verofylline
66195–31–1	Ibopamine
66203–00–7	Carocainide
66203–94–9	Murocainide
66208–11–5	Ifoxetine
66211–92–5	Detorubicin
66215–27–8	Cyromazine
66264–77–5	Sulfinalol
66292–52–2	Butilfenin
66304–03–8	Epicainide
66327–51–3	Fuzlocillin
66357–35–5	Ranitidine
66364–73–6	Enpiroline
66376–36–1	Alendronic Acid
66451–06–7	Bornaprolol
66474–36–0	Cefivitril
66508–53–0	Fosmidomycin
66516–09–4	Mertiatide
66529–17–7	Midaglizole
66532–85–2	Propacetamol
66535–86–2	Lotrifen
66556–74–9	Nabitan
66564–14–5	Cinitapride
66564–15–6	Alepride
66564–16–7	Ciclosidomine
66575–29–9	Colforsin
66608–04–6	Rolgamidine
66608–32–0	Imcarbofos
66635–85–6	Anirolac
66644–81–3	Veralipride
66711–21–5	Apraclonidine
66722–44–9	Bisoprolol
66734–12–1	Butopamine
66759–48–6	Desocriptine

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
66778–37–8	Orconazole
66788–41–8	Tinofedrine
66813–51–2	Alexitol Sodium
66827–12–1	Almagate
66834–24–0	Cianopramine
66866–63–5	Lutrelin
66871–56–5	Lidamidine
66877–67–6	Domoprednate
66887–96–5	Propikacin
66898–60–0	Talosalate
66898–62–2	Talniflumate
66934–18–7	Flunoxaprofen
66960–34–7	Metkefamide
66969–81–1	Tiodazosin
66981–73–5	Tianeptine
66984–59–6	Cinfenoac
67037–37–0	Eflornithine
67040–53–3	Tiprostanide
67102–87–8	Pentomone
67110–79–6	Luprostiol
67121–76–0	Fluperlapine
67165–56–4	Diclofensine
67199–66–0	Daniquidone
67227–55–8	Primidolol
67227–56–9	Fenoldopam
67254–81–3	Peradoxime
67268–43–3	Giparmen
67330–25–0	Ufenamate
67337–44–4	Sarmoxillin
67392–87–4	Drospirenone
67452–97–5	Alclometasone
67469–69–6	Vanoxerine
67489–39–8	Talmetacin
67542–41–0	Imuracetam
67577–23–5	Pivenfrine
67579–24–2	Bromadoline
67696–82–6	Acrihellin
67699–40–5	Vinzolidine
67700–30–5	Furaprofen
67765–04–2	Enefexine
67793–71–9	Draquinolol
67915–31–5	Terconazole
68020–77–9	Carprazidil
68170–69–4	Vinepidine
68170–97–8	Palmoxiric Acid
68206–94–0	Cloricromen
68247–85–8	Peplomycin
68252–19–7	Pirmenol
68284–69–5	Disobutamide
68289–14–5	Metrazifone
68291–97–4	Zonisamide
68298–00–0	Pirnabin
68302–57–8	Amlexanox
68318–20–7	Verilopam
68367–52–2	Sorbinil
68373–14–8	Sulbactam
68377–92–4	Arotinolol
68379–03–3	Clofilium Phosphate
68401–81–0	Ceftizoxime
68475–40–1	Cipropride
68475–42–3	Anagrelide
68497–62–1	Pramiracetam
68548–99–2	Oxindanac
68550–75–4	Cilostamide
68556–59–2	Prosulpride
68562–41–4	Mecasermin
68567–30–6	Solpecainol
68576–86–3	Enciprazine
68616–83–1	Pentamorphone
68635–50–7	Deloxolone
68677–06–5	Lorapride
68693–11–8	Modafinil
68741–18–4	Buterizine
68767–14–6	Loxoprofen
68786–66–3	Triclabendazole
68788–56–7	Etacepride
68797–29–5	Pipradimadol
68844–77–9	Astemizole
68859–20–1	Insulin Argine
68876–74–4	Zocainone
68902–57–8	Metioprim
68959–20–6	Disiquonium Chloride
69004–03–1	Toltrazuril
69014–14–8	Tiotidine
69017–89–6	Ipexidine
69047–39–8	Binifibrate
69049–73–6	Nedocromil
69118–25–8	Cinepaxadil
69123–90–6	Fiacitabine
69123–98–4	Fialuridine
69175–77–5	Losindole
69217–67–0	Sumacetamol
69304–47–8	Brivudine
69365–65–7	Fenoctimine
69372–19–6	Pemirolast
69373–95–1	Diproteverine
69381–94–8	Fenprostalene
69387–87–7	Tinisulpride
69408–81–7	Amonafide
69414–41–1	Piridicillin
69425–13–4	Prifelone
69429–84–1	Cilobamine
69479–26–1	Pirepolol
69539–53–3	Etintidine
69542–93–4	Pivagabine
69558–55–0	Thymopentin
69624–60–8	Nelezaprine
69635–63–8	Amipizone
69648–38–0	Butaprost
69648–40–4	Oxoprostol
69655–05–6	Didanosine
69712–56–7	Cefotetan
69739–16–8	Cefodizime
69756–53–2	Halofantrine
69815–38–9	Proxorphan
69900–72–7	Trimoprostil
69907–17–1	Indopanolol
69915–62–4	Loxanast
69975–86–6	Doxofylline
70009–66–4	Oxalinast
70018–51–8	Quazinone
70132–50–2	Pimonidazole
70161–09–0	Democonazole
70181–03–2	Dazopride
70260–53–6	Mindodilol
70288–86–7	Ivermectin
70312–00–4	Tolnapersine
70356–09–1	Avobenzone

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
70374–39–9	Lornoxicam
70458–92–3	Pefloxacin
70458–96–7	Norfloxacin
70529–35–0	Itazigrel
70541–17–2	Oxazafone
70590–58–8	Etrabamine
70639–48–4	Etisomicin
70641–51–9	Edelfosine
70667–26–4	Ornoprostil
70696–66–1	Napirimus
70704–03–9	Vinconate
70724–25–3	Carbazeran
70774–25–3	Leurubicin
70788–27–1	Acefylline Clofibrol
70788–28–2	Flurofamide
70788–29–3	Tolfamide
70797–11–4	Cefpiramide
70801–02–4	Flutroline
70833–07–7	Prifuroline
70895–45–3	Tipropidil
70976–76–0	Bifepramide
70977–46–7	Eflumast
71002–09–0	Pirazolac
71010–45–2	Glisindamide
71027–13–9	Eclanamine
71031–15–7	Cathinone
71048–87–8	Levonantradol
71048–88–9	Ceftioxide
71079–19–1	Timegadine
71097–23–9	Zoficonazole
71097–83–1	Nileprost
71116–82–0	Tiaprost
71119–10–3	Lotifazole
71119–11–4	Bucindolol
71119–12–5	Dinazafone
71125–38–7	Meloxicam
71138–71–1	Octapinol
71195–56–7	Broclepride
71195–57–8	Bicifadine
71195–58–9	Alfentanil
71205–22–6	Almasilate
71251–02–0	Octenidine
71251–04–2	Surfomer
71276–43–2	Quadazocine
71316–84–2	Fluradoline
71320–77–9	Moclobemide
71461–18–2	Tonazocine
71475–35–9	Lozilurea
71486–22–1	Vinorelbine
71576–40–4	Aptazapine
71620–89–8	Reboxetine
71628–96–1	Menogaril
71653–63–9	Riodipine
71675–85–9	Amisulpride
71680–63–2	Dametralast
71731–58–3	Tiquizium Bromide
71767–13–0	Iotasul
71771–90–9	Denopamine
71827–56–0	Clemeprol
71923–29–0	Fludoxopone
71923–34–7	Clodoxopone
71963–77–4	Artemether
71990–00–6	Bremazocine
72005–58–4	Vadocaine
72060–05–0	Conorfone
72131–33–0	Sulotroban
72141–57–2	Losulazine
72238–02–9	Retelliptine
72301–78–1	Viroxime
72301–78–1	Zinviroxime
72301–79–2	Enviroxime
72324–18–6	Stepronin
72332–33–3	Procaterol
72420–38–3	Acifran
72432–03–2	Miglitol
72432–10–1	Aniracetam
72444–62–3	Perafensine
72444–63–4	Lodiperone
72467–44–8	Piclonidine
72479–26–6	Fenticonazole
72481–99–3	Brocrinat
72492–12–7	Spizofurone
72496–41–4	Pirarubicin
72522–13–5	Eptazocine
72558–82–8	Ceftazidime
72559–06–9	Rifabutin
72573–82–1	Gadoteric Acid
72619–34–2	Bermoprofen
72702–95–5	Ponalrestat
72714–74–0	Viqualine
72714–75–1	Ivoqualine
72732–56–0	Piritrexim
72803–02–2	Darodipine
72808–81–2	Tepirindole
72822–12–9	Dapiprazole
72822–56–1	Azaloxan
72830–39–8	Oxmetidine
72895–88–6	Eltenac
72956–09–3	Carvedilol
72973–11–6	Forfenimex
73080–51–0	Repirinast
73090–70–7	Epiroprim
73105–03–0	Neptamustine
73121–56–9	Enprostil
73278–54–3	Lamtidine
73334–07–3	Iopromide
73384–59–5	Ceftriaxone
73384–60–8	Sulmazole
73445–46–2	Fenflumizol
73514–87–1	Fosarilate
73573–42–9	Rescimetol
73573–87–2	Formoterol
73573–88–3	Mevastatin
73590–58–6	Omeprazole
73590–85–9	Ufiprazole
73647–73–1	Viprostol
73684–69–2	Mirosamicin
73725–85–6	Lidanserin
73747–20–3	Sulverapride
73758–06–2	Indorenate
73771–04–7	Prednicarbate
73790–28–0	Enilconazole
73803–48–2	Tripamide
73815–11–9	Cimoxatone
73865–18–6	Nardeterol
73873–87–7	Iloprost
73931–96–1	Denzimol
73963–72–1	Cilostazol

TABLE 1—*continued*

CAS No.	Pharmaceutical
74011–58–8	Enoxacin
74014–51–0	Rokitamycin
74050–20–7	Hydrocortisone Aceponate
74050–98–9	Ketanserin
74103–06–3	Ketorolac
74129–03–6	Tebuquine
74131–77–4	Ticabesone
74150–27–9	Pimobendan
74168–08–4	Losmiprofen
74176–31–1	Alfaprostol
74191–85–8	Doxazosin
74220–07–8	Spirorenone
74258–86–9	Alacepril
74512–12–2	Omoconazole
74513–62–5	Trimegestone
74517–42–3	Ditercalinium Chloride
74517–78–5	Indecainide
74531–88–7	Tioxamast
74604–76–5	Enoxamast
74627–35–3	Cianergoline
74639–40–0	Docarpamine
74709–54–9	Vindeburnol
74738–24–2	Recainam
74772–77–3	Ciglitazone
74790–08–2	Spiroplatin
74817–61–1	Murabutide
74863–84–6	Argatroban
74912–19–9	Naboctate
74978–16–8	Magaldrate
75018–71–2	Tauroselcholic Acid
75078–91–0	Temarotene
75139–06–9	Tetronasin
75176–37–3	Zofenoprilat
75184–94–0	Fenprinast
75219–46–4	Atrimustine
75330–75–5	Lovastatin
75345–27–6	Pegaldesleukin
75345–27–6	Polidronium Chloride
75358–37–1	Linogliride
75437–14–8	Milverine
75438–57–2	Moxonidine
75444–64–3	Flumeridone
75444–65–4	Pirenperone
75458–65–0	Tienocarbine
75464–11–8	Butantrone
75481–73–1	Cefminox
75522–73–5	Dazidamine
75530–68–6	Nilvadipine
75558–90–6	Amperozide
75616–02–3	Dulozafone
75616–03–4	Ciprazafone
75626–99–2	Tobuterol
75659–07–3	Dilevalol
75689–93–9	Imanixil
75695–93–1	Isradipine
75696–02–5	Cinolazepam
75706–12–6	Leflunomide
75748–50–4	Ancarolol
75755–07–6	Piridronic Acid
75820–08–5	Zidapamide
75841–82–6	Mopidralazine
75847–73–3	Enalapril
75859–04–0	Rimcazole
75867–00–4	Fenfluthrin
75889–62–2	Fostedil
75917–92–9	Iofetamine (123 I)
75949–60–9	Isoxaprolol
75949–61–0	Pafenolol
75963–52–9	Nuclomedone
75985–31–8	Ciamexon
75991–50–3	Dazepinil
75992–53–9	Moxadolen
76002–75–0	Dazoquinast
76053–16–2	Reclazepam
76145–76–1	Tomoxiprole
76168–82–6	Ramoplanin
76252–06–7	Nicainoprol
76263–13–3	Fluzinamide
76301–19–4	Timefurone
76330–71–7	Altanserin
76352–13–1	Tropapride
76420–72–9	Enalaprilat
76448–31–2	Propenidazole
76470–66–1	Loracarbef
76496–68–9	Levoprotiline
76497–13–7	Sultamicillin
76530–44–4	Azamulin
76536–74–8	Buquiterine
76541–72–5	Mifobate
76547–98–3	Lisinopril
76568–02–0	Flosequinan
76584–70–8	Valproate Semisodium
76596–57–1	Broxaterol
76600–30–1	Nosantine
76610–84–9	Cefbuperazone
76612–20–9	Lortalamine
76631–45–3	Napactadine
76631–46–4	Detomidine
76639–94–6	Florfenicol
76676–34–1	Oxprenoate Potassium
76696–97–4	Rofelodine
76712–82–8	Histrelin
76716–60–4	Fluprazine
76732–75–7	Picartamide
76743–10–7	Lucartamide
76812–98–1	Trigevolol
76824–35–6	Famotidine
76894–77–4	Dazmegrel
76932–56–4	Nafarelin
76953–65–6	Dramedilol
76956–02–0	Lavoltidine
76963–41–2	Nizatidine
76990–56–2	Milacemide
77005–28–8	Texacromil
77016–85–4	Plomestane
77086–21–6	Dizocilpine
77164–20–6	Levomoprolol
77175–51–0	Croconazole
77181–69–2	Sorivudine
77191–36–7	Nefiracetam
77197–48–9	Quinezamide
77257–42–2	Stilonium Iodide
77287–05–9	Rioprostil
77287–89–9	Xorphanol
77337–76–9	Acamprosate
77342–26–8	Tefenperate
77360–52–2	Ceftiolene
77372–61–3	Valproate Pivoxil

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
77400–65–8	Asocainol
77416–65–0	Exepanol
77472–98–1	Pipequaline
77502–27–3	Tolpadol
77518–07–1	Amiflamine
77519–25–6	Dexetozoline
77528–67–7	Manozodil
77590–92–2	Suproclone
77590–96–6	Flordipine
77599–17–8	Panomifene
77639–66–8	Prinomide
77650–95–4	Proterguride
77658–97–0	Anaxirone
77671–31–9	Enoximone
77679–27–7	Iobenguane (131 I)
77695–52–4	Ecastolol
77727–10–7	Nacartocin
77858–21–0	Velaresol
77862–92–1	Falipamil
77989–60–7	Metibride
78088–46–7	Tabilautide
78090–11–6	Picoprazole
78092–65–6	Ristianol
78110–38–0	Aztreonam
78113–36–7	Romurtide
78168–92–0	Filenadol
78186–33–1	Fumoxicillin
78186–34–2	Bisantrene
78208–13–6	Zolenzepine
78218–09–4	Dazoxiben
78266–06–5	Mebrofenin
78273–80–0	Roxatidine
78299–53–3	Tiacrilast
78370–13–5	Emopamil
78371–66–1	Bucromarone
78372–27–7	Stirocainide
78410–57–8	Ociltide
78415–72–2	Milrinone
78421–12–2	Droxicainide
78459–19–5	Adimolol
78466–70–3	Zomebazam
78466–98–5	Razobazam
78467–68–2	Locicortolone Dicibate
78480–14–5	Dicresulene
78512–63–7	Pimelautide
78541–97–6	Piquindone
78613–35–1	Amorolfine
78628–80–5	Terbinafine
78649–41–9	Iomeprol
78664–73–0	Posatirelin
78718–52–2	Benexate
78755–81–4	Flumazenil
78756–61–3	Alifedrine
78771–13–8	Sarmazenil
78967–07–4	Mofezolac
78994–24–8	Ormeloxifene
78997–40–7	Prisotinol
79069–94–6	Fanetizole
79071–15–1	Tazasubrate
79094–20–5	Daltroban
79130–64–6	Ansoxetine
79152–85–5	Acodazole
79201–80–2	Veradoline
79201–85–7	Picenadol
79211–10–2	Iosimide
79211–34–0	Iotriside
79243–67–7	Rosterolone
79253–92–2	Taziprinone
79262–46–7	Savoxepin
79282–39–6	Rilozarone
79286–77–4	Esafloxacin
79313–75–0	Sopromidine
79350–37–1	Cefixime
79360–43–3	Nocloprost
79404–91–4	Cilofungin
79449–98–2	Cabastine
79449–99–3	Icospiramide
79455–30–4	Nicaraven
79467–19–9	Sintropium Bromide
79467–22–4	Bipenamol
79467–23–5	Mioflazine
79516–68–0	Levocabastine
79548–73–5	Pirlimycin
79594–24–4	Somantadine
79617–96–2	Sertraline
79619–31–1	Flavodilol
79644–90–9	Vebufloxacin
79660–72–3	Fleroxacin
79672–88–1	Piriprost
79700–61–1	Dopropidil
79700–63–3	Fronepidil
79712–55–3	Tazifylline
79770–24–4	Iotrolan
79778–41–9	Neridronic Acid
79781–95–6	Rilapine
79784–22–8	Barucainide
79794–75–5	Loratadine
79798–39–3	Ketorfanol
79855–88–2	Trequinsin
79874–76–3	Delmopinol
79902–63–9	Simvastatin
79944–58–4	Idazoxan
79992–71–5	Pimetacin
80012–43–7	Epinastine
80018–06–0	Fengabine
80109–27–9	Ciladopa
80125–14–0	Remoxipride
80195–36–4	Cefdaloxime
80210–62–4	Cefpodoxime
80214–83–1	Roxithromycin
80225–28–1	Tilsuprost
80263–73–6	Eclazolast
80288–49–9	Furafylline
80294–25–3	Mexafylline
80343–63–1	Sufotidine
80349–58–2	Panuramine
80370–57–6	Ceftiofur
80387–96–8	Difemerine
80410–36–2	Fezolamine
80428–29–1	Mafoprazine
80433–71–2	Calcium Levofolinate
80471–63–2	Epostane
80529–93–7	Gadopentetic Acid
80573–03–1	Ipsalazide
80573–04–2	Balsalazide
80576–83–6	Edatrexate
80595–73–9	Acefluranol
80614–21–7	Nicogrelate

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
80614–27–3	Midazogrel
80621–81–4	Rifaximin
80680–05–3	Tivanidazole
80680–06–4	Tefludazine
80743–08–4	Dioxadilol
80755–51–7	Bunazosin
80763–86–6	Glunicate
80809–81–0	Docebenone
80830–42–8	Rentiapril
80844–07–1	Etofenprox
80876–01–3	Indolapril
80879–63–6	Emiglitate
80880–90–6	Telenzepine
80883–55–2	Enviradene
80937–31–1	Flosulide
81026–63–3	Enisoprost
81043–56–3	Metrenperone
81045–33–2	Iodecimol
81045–50–3	Pivopril
81093–37–0	Pravastatin
81098–60–4	Cisapride
81103–11–9	Clarithromycin
81167–16–0	Imiloxan
81329–71–7	Modecainide
81377–02–8	Seglitide
81382–51–6	Pentiapine
81403–80–7	Alfuzosin
81409–90–7	Cabergoline
81424–67–1	Caracemide
81428–04–8	Taltrimide
81447–78–1	Levlofexidine
81447–79–2	Dexlofexidine
81447–80–5	Diprafenone
81478–25–3	Lomevactone
81486–22–8	Nipradilol
81523–49–1	Vaneprim
81525–10–2	Nafamostat
81528–80–5	Dalbraminol
81571–28–0	Vinleucinol
81584–06–7	Xibenolol
81600–06–8	Vintriptol
81656–30–6	Tifluadom
81669–57–0	Anistreplase
81674–79–5	Guaimesal
81703–42–6	Bendacalol
81732–65–2	Bambuterol
81792–35–0	Teopranitol
81801–12–9	Xamoterol
81840–15–5	Vesnarinone
81845–44–5	Ciprostene
81872–10–8	Zofenopril
81907–78–0	Batebulast
81968–16–3	Mergocriptine
81982–32–3	Alpiropride
82009–34–5	Cilastatin
82030–87–3	Somatrem
82101–10–8	Flerobuterol
82114–19–0	Amflutizole
82117–51–9	Cinuperone
82140–22–5	Etolotifen
82159–09–9	Epalrestat
82168–26–1	Adafenoxate
82190–91–8	Flufylline
82190–92–9	Flotrenizine
82190–93–0	Trenizine
82209–39–0	Piraxelate
82219–78–1	Cefuzonam
82227–39–2	Pibaxizine
82230–03–3	Carbetimer
82230–53–3	Girisopam
82239–52–9	Moxiraprine
82279–57–0	Zinc Acetate, Basic
82410–32–0	Ganciclovir
82413–20–5	Droloxifene
82509–56–6	Piroxicillin
82547–58–8	Cefteram
82571–53–7	Ozagrel
82599–22–2	Ditiomustine
82626–01–5	Alpidem
82626–48–0	Zolpidem
82650–83–7	Tenilapine
82664–20–8	Flurithromycin
82666–62–4	Sulosemide
82821–47–4	Mabuprofen
82834–16–0	Perindopril
82924–03–6	Pentopril
82964–04–3	Tolrestat
82989–25–1	Tazanolast
83015–26–3	Tomoxetine
83059–56–7	Zabicipril
83150–76–9	Octreotide
83153–39–3	Tiprinast
83166–17–0	Tampramine
83184–43–4	Mifentidine
83200–08–2	Eproxindine
83200–09–3	Dembrexine
83200–10–6	Anipamil
83275–56–3	Tiracizine
83366–66–9	Nefazodone
83380–47–6	Ofloxacin
83395–21–5	Ridazolol
83435–66–9	Delapril
83455–48–5	Bromerguride
83471–41–4	Pincainide
83480–29–9	Voglibose
83482–77–3	Vinmegallate
83519–04–4	Ilmofosine
83573–53–9	Tizabrin
83602–05–5	Spiraprilat
83625–35–8	Amebucort
83646–97–3	Inocoterone
83647–97–6	Spirapril
83656–38–6	Ipramidil
83689–23–0	Molfarnate
83712–60–1	Defibrotide
83784–21–8	Menabitan
83805–11–2	Flocalcitriol
83863–79–0	Florifenine
83880–70–0	Dexamethasone Acefurate
83881–51–0	Cetirizine
83903–06–4	Lupitidine
83905–01–5	Azithromycin
83928–76–1	Gepirone
83930–13–6	Somatorelin
83991–25–7	Ambasilide
83997–19–7	Ataprost
84057–84–1	Lamotrigine
84057–95–4	Ropivacaine

TABLE 1—*continued*

CAS No.	Pharmaceutical
84057-96-5	Flusoxolol
84071-15-8	Ramixotidine
84088-42-6	Roquinimex
84145-89-1	Almoxatone
84145-90-4	Nafoxadol
84203-09-8	Trifenagrel
84225-95-6	Raclopride
84226-12-0	Eticlopride
84233-61-4	Nesosteine
84243-58-3	Imazodan
84252-03-9	Erythromycin Stinoprate
84290-27-7	Tucaresol
84371-65-3	Mifepristone
84379-13-5	Bretazenil
84386-11-8	Baxitozine
84392-17-6	Xenalipin
84408-37-7	Desciclovir
84449-90-1	Raloxifene
84490-12-0	Piroximone
84611-23-4	Erdosteine
84625-59-2	Dotarizine
84625-61-6	Itraconazole
84629-61-8	Darenzepine
84697-21-2	Zinoconazole
84697-22-3	Tubulozole
84845-57-8	Ritipenem
84845-75-0	Niperotidine
84878-61-5	Maduramicin
84880-03-5	Cefpimizole
84901-45-1	Doliracetam
84957-29-9	Cefpirome
84957-30-2	Cefquinome
84962-75-4	Flutomidate
85053-46-9	Suricainide
85076-06-8	Axamozide
85118-42-9	Lufuradom
85118-43-0	Fluprofylline
85118-44-1	Minocromil
85125-49-1	Biclodil
85136-71-6	Tilisolol
85166-20-7	Ciclotropium Bromide
85175-67-3	Zatebradine
85181-40-4	Tropanserin
85197-77-9	Tipredane
85247-76-3	Dagapamil
85247-77-4	Ronipamil
85320-67-8	Ericolol
85320-68-9	Amosulalol
85392-79-6	Indanidine
85418-85-5	Sunagrel
85441-60-7	Quinaprilat
85441-61-8	Quinapril
85443-48-7	Bencianol
85465-82-3	Thymotrinan
85466-18-8	Thymocartin
85505-64-2	Vapiprost
85604-00-8	Zaltidine
85622-93-1	Temozolomide
85622-95-3	Mitozolomide
85666-24-6	Furegrelate
85673-87-6	Revenast
85691-74-3	Pirmagrel
85702-89-2	Tazeprofen
85721-33-1	Ciprofloxacin
85750-38-5	Erocainide
85750-39-6	Etilefrine Pivalate
85754-59-2	Ambamustine
85760-74-3	Quinpirole
85856-54-8	Moveltipril
85966-89-8	Preclamol
85969-07-9	Budotitane
85977-49-7	Tauromustine
86024-64-8	Quinacainol
86042-50-4	Cistinexine
86048-40-0	Quazolast
86111-26-4	Zindoxifene
86140-10-5	Neraminol
86168-78-7	Sermorelin
86181-42-2	Temelastine
86189-69-7	Felodipine
86197-47-9	Dopexamine
86216-41-3	Broxitalamic Acid
86273-18-9	Lenampicillin
86273-92-9	Tolufazepam
86304-28-1	Buciclovir
86315-52-8	Isomazole
86347-14-0	Medetomidine
86348-98-3	Flunoprost
86365-92-6	Trazolopride
86386-73-4	Fluconazole
86393-37-5	Amifloxacin
86401-95-8	Methylprednisolone Aceponate
86433-40-1	Terflavoxate
86434-57-3	Beperidium Iodide
86487-64-1	Setoperone
86541-75-5	Benazepril
86541-78-8	Benazeprilat
86627-15-8	Aronixil
86627-50-1	Lodinixil
86636-93-3	Neflumozide
86641-76-1	Dibrospidium Chloride
86662-54-6	Binizolast
86696-86-8	Tenilsetam
86696-87-9	Aganodine
86696-88-0	Frabuprofen
86780-90-7	Aranidipine
86811-09-8	Litoxetine
86811-58-7	Fluazuron
86880-51-5	Epanolol
86914-11-6	Tolgabide
86939-10-8	Indatraline
87034-87-5	Bamaluzole
87051-13-6	Tosulur
87051-43-2	Ritanserin
87051-46-5	Butanserin
87056-78-8	Quinagolide
87071-16-7	Arclofenin
87116-72-1	Timobesone
87129-71-3	Arnolol
87151-85-7	Spiradoline
87178-42-5	Dosergoside
87233-61-2	Emedastine
87269-59-8	Naxaprostene
87269-97-4	Ramiprilat
87333-19-5	Ramipril
87344-06-7	Amtolmetin Guacil
87495-31-6	Disoxaril

TABLE 1—*continued*

CAS No.	Pharmaceutical
87549–36–8	Parcetasal
87556–66–9	Cloticasone
87611–28–7	Melquinast
87626–55–9	Mitoflaxone
87638–04–8	Carumonam
87646–83–1	Lodazecar
87679–37–6	Trandolapril
87679–71–8	Trandolaprilat
87691–91–6	Tiospirone
87719–32–2	Etarotene
87721–62–8	Flestolol
87726–17–8	Panipenem
87729–89–3	Seganserin
87760–53–0	Tandospirone
87771–40–2	Ioversol
87784–12–1	Ofornine
87806–31–3	Porfimer Sodium
87810–56–8	Fostriecin
87848–99–5	Acrivastine
87936–75–2	Tazadolene
87940–60–1	Eprobemide
87952–98–5	Mespirenone
88040–23–7	Cefepime
88041–40–1	Lemidosul
88053–05–8	Cinoxopazide
88058–88–2	Naxagolide
88069–67–4	Pilsicainide
88107–10–2	Tomelukast
88124–26–9	Adosopine
88124–27–0	Etazepine
88133–11–3	Bemitradine
88150–42–9	Amlodipine
88199–75–1	Sevitropium Mesilate
88255–01–0	Netobimin
88296–61–1	Medorinone
88296–62–2	Transcainide
88303–60–0	Losoxantrone
88321–09–9	Aloxistatin
88426–32–8	Ursulcholic Acid
88426–33–9	Buparvaquone
88430–50–6	Beraprost
88431–47–4	Clomoxir
88495–63–0	Artesunate
88578–07–8	Imoxiterol
88579–39–9	Tasuldine
88660–47–3	Epicriptine
88669–04–9	Trospectomycin
88678–31–3	Liranaftate
88768–40–5	Cilazapril
88852–12–4	Limaprost
88859–04–5	Mafosfamide
88931–51–5	Clinprost
88939–40–6	Semorphone
88980–20–5	Mexiprostil
89163–44–0	Cinaproxen
89194–77–4	Bisaramil
89197–32–0	Efaroxan
89213–87–6	Carperitide
89303–63–9	Atiprosin
89365–50–4	Salmeterol
89371–37–9	Imidapril
89383–13–1	Somidobove
89391–50–4	Imirestat
89419–40–9	Mosapramine
89482–00–8	Zaltoprofen
89565–68–4	Tropisetron
89613–77–4	Mezacopride
89622–90–2	Brinazarone
89651–00–3	Voxergolide
89662–30–6	Detirelix
89667–40–3	Isbogrel
89672–11–7	Cioteronel
89767–59–9	Salmisteine
89778–26–7	Toremifene
89781–55–5	Rolafagrel
89786–04–9	Tazobactam
89796–99–6	Aceclofenac
89797–00–2	Iopentol
89838–96–0	Octimibate
89875–86–5	Tiflucarbine
89943–82–8	Cicletanine
89987–06–4	Tiludronic Acid
90055–97–3	Tienoxolol
90101–16–9	Droxicam
90103–92–7	Zabiciprilat
90104–48–6	Doreptide
90139–06–3	Cilazaprilat
90162–60–0	Isbufylline
90182–92–6	Zacopride
90207–12–8	Sulicrinat
90237–04–0	Dexsecoverine
90243–66–6	Montirelin
90243–97–3	Spiclamine
90243–98–4	Dimoxaprost
90293–01–9	Bifemelane
90326–85–5	Nesapidil
90350–40–6	Methylprednisolone Suleptanate
90402–40–7	Abanoquil
90409–78–2	Polifeprosan
90509–02–7	Luxabendazole
90566–53–3	Fluticasone
90581–63–8	Falintolol
90693–76–8	Eptaloprost
90697–56–6	Zimidoben
90697–57–7	Motapizone
90729–41–2	Oxodipine
90729–42–3	Carebastine
90729–43–4	Ebastine
90733–40–7	Edifolone
90749–32–9	Laprafylline
90779–69–4	Atosiban
90808–12–1	Divaplon
90828–99–2	Itrocainide
90845–56–0	Trecadrine
90850–05–8	Gloximonam
90895–85–5	Ronactolol
90898–90–1	Oximonam
90961–53–8	Tedisamil
90992–25–9	Besulpamide
91017–58–2	Abunidazole
91077–32–6	Dezinamide
91257–14–6	Tuvatidine
91374–21–9	Ropinirole
91406–11–0	Esuprone
91431–42–4	Lonapalene
91441–23–5	Piroxantrone
91441–48–4	Teloxantrone

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
91524–14–0	Napamezole
91524–15–1	Irloxacin
91587–01–8	Pelretin
91618–36–9	Ibafloxacin
91714–94–2	Bromfenac
91753–07–0	Mitoquidone
91832–40–5	Cefdinir
91833–77–1	Rocastine
91935–26–1	Toripristone
92071–51–7	Rotraxate
92118–27–9	Fotemustine
92210–43–0	Bemarinone
92257–40–4	Dizatrifone
92268–40–1	Perfomedil
92302–55–1	Devapamil
92339–11–2	Iodixanol
92569–65–8	Aprikalim
92615–20–8	Nafenodone
92623–83–1	Pravadoline
92623–85–3	Milnacipran
92629–87–3	Dexnafenodone
92665–29–7	Cefprozil
92812–82–3	Fluorodopa 18F
93047–39–3	Etanterol
93047–40–6	Naminterol
93064–63–2	Venritidine
93105–81–8	Lodelaben
93106–60–6	Enrofloxacin
93181–81–8	Lodaxaprine
93181–85–2	Endixaprine
93221–48–8	Levobetaxolol
93277–96–4	Altapizone
93390–81–9	Fosphenytoin
93413–69–5	Venlafaxine
93479–96–0	Alteconazole
93479–97–1	Glimepiride
93664–94–9	Nemonapride
93738–40–0	Ralitoline
93821–75–1	Butinazocine
93957–54–1	Fluvastatin
94011–82–2	Bazinaprine
94055–76–2	Suplatast Tosilate
94149–41–4	Midesteine
94168–98–6	Rifametane
94192–59–3	Lixazinone
94386–65–9	Pelrinone
94470–67–4	Cromakalim
94535–50–9	Levcromakalim
94554–99–1	Paldimycin
94746–78–8	Molracetam
95058–70–1	Nictiazem
95058–81–4	Gemcitabine
95104–27–1	Tetrazolast
95105–77–4	Sornidipine
95153–31–4	Perindoprilat
95232–68–1	Tenosal
95233–18–4	Atovaquone
95355–10–5	Domipizone
95374–52–0	Prideperone
95399–71–6	Fosinoprilat
95520–81–3	Elziverine
95588–08–2	Tipentosin
95634–82–5	Batelapine
95635–55–5	Ranolazine
95668–38–5	Idralfidine
95722–07–9	Cicaprost
95729–65–0	Azetirelin
95734–82–0	Nedaplatin
95847–70–4	Ipsapirone
95847–87–3	Revospirone
95896–08–5	Anaritide
96036–03–2	Meropenem
96125–53–0	Clentiazem
96128–89–1	Erythromycin Acistrate
96153–56–9	Bisfentidine
96164–19–1	Peraclopone
96187–53–0	Brequinar
96191–65–0	Ioxabrolic Acid
96258–13–8	Tribendilol
96301–34–7	Atamestane
96306–34–2	Timelotem
96346–61–1	Onapristone
96353–48–9	Somagrebove
96389–68–3	Crisnatol
96392–96–0	Dexormaplatin
96427–12–2	Lactalfate
96449–05–7	Rispenzepine
96478–43–2	Irindalone
96487–37–5	Nuvenzepine
96497–67–5	Rodorubicin
96513–83–6	Pentisomide
96515–73–0	Palonidipine
96566–25–5	Ablukast
96609–16–4	Lifibrol
96645–87–3	Erizepine
96743–96–3	Ramciclane
96829–58–2	Orlistat
96914–39–5	Actisomide
96922–80–4	Pantenicate
97068–30–9	Elsamitrucin
97110–59–3	Trazium Esilate
97240–79–4	Topiramate
97275–40–6	Cefcanel Daloxate
97322–87–7	Troglitazone
97466–90–5	Quinelorane
97483–17–5	Tifurac
97519–39–6	Ceftibuten
97546–74–2	Troxolamide
97642–74–5	Clomifenoxide
97682–44–5	Irinotecan
97702–82–4	Iosarcol
97747–88–1	Lilopristone
97825–25–7	Ractopamine
97852–72–7	Tibenelast
97878–35–8	Libenzapril
97901–21–8	Nafagrel
97964–54–0	Tomoglumide
97964–56–2	Lorglumide
98048–07–8	Fomidacillin
98048–97–6	Fosinopril
98079–51–7	Lomefloxacin
98105–99–8	Sarafloxacin
98106–17–3	Difloxacin
98116–53–1	Sulukast
98123–83–2	Epsiprantel
98204–48–9	Spirofylline
98205–89–1	Flesinoxan
98207–12–6	Lobuprofen

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
98224–03–4	Eltoprazine
98319–26–7	Finasteride
98323–83–2	Carmoxirole
98330–05–3	Anpirtoline
98374–54–0	Siltenzepine
98383–18–7	Ecomustine
98410–36–7	Palatrigine
98631–95–9	Sobuzoxane
98651–66–2	Ulobetasol
98815–38–4	Casokefamide
99011–02–6	Imiquimod
99107–52–5	Bunaprolast
99149–95–8	Saruplase
99156–66–8	Barmastine
99200–09–6	Nebivolol
99248–32–5	Donetidine
99258–56–7	Oxamisole
99283–10–0	Molgramostim
99287–30–6	Egualen
99291–25–5	Levodropropizine
99323–21–4	Inaperisone
99453–84–6	Neltenexine
99464–64–9	Ampiroxicam
99499–40–8	Disuprazole
99500–54–6	Efetozole
99518–29–3	Derpanicate
99522–79–9	Pranidipine
99591–83–0	Siguazodan
99592–32–2	Sertaconazole
99593–25–6	Rilmazafone
99665–00–6	Flomoxef
99759–19–0	Tiqueside
99803–72–2	Nerbacadol
99821–44–0	Nasaruplase
100016–62–4	Calcitonin, Chicken
100035–75–4	Evandamine
100158–38–1	Otenzepad
100345–64–0	Siagoside
100417–09–2	Timirdine
100427–26–7	Lercanidipine
100510–33–6	Adibendan
100587–52–8	Norfloxacin Succinil
100643–96–7	Indolidan
100927–13–7	Idaverine
100927–14–8	Befiperide
100981–43–9	Ebrotidine
100986–85–4	Levofloxacin
101193–40–2	Quinotolast
101197–99–3	Acitemate
101238–51–1	Levemopamil
101246–68–8	Eptastigmine
101335–99–3	Eprovafen
101343–69–5	Ocfentanil
101345–71–5	Brifentanil
101363–10–4	Rufloxacin
101396–42–3	Mequitamium Iodide
101418–00–2	Policresulen
101477–55–8	Lomerizine
101479–70–3	Adaprolol
101506–83–6	Namirotene
101526–83–4	Sematilide
101530–10–3	Lanoconazole
101626–70–4	Talipexole
101828–21–1	Butenafine
101831–36–1	Clazuril
101831–37–2	Diclazuril
101975–10–4	Zardaverine
102130–84–7	Nemadectin
102144–78–5	Tameridone
102280–35–3	Baquiloprim
102507–71–1	Tigemonam
102625–70–7	Pantoprazole
102669–89–6	Saterinone
102670–46–2	Batanopride
102676–47–1	Fadrozole
102767–28–2	Levetiracetam
102771–12–0	Nerisopam
102791–47–9	Nanterinone
102908–59–8	Binospirone
103055–07–8	Lufenuron
103060–53–3	Daptomycin
103177–37–3	Pranlukast
103181–72–2	Guaisteine
103222–11–3	Vapreotide
103238–56–8	Parodilol
103238–57–9	Cefempidone
103336–05–6	Ditekiren
103337–74–2	Letrazuril
103420–77–5	Devazepide
103451–84–9	Avicatonin
103475–41–8	Tepoxalin
103486–79–9	Belfosdil
103577–45–3	Lansoprazole
103598–03–4	Esmolol
103624–59–5	Traboxopine
103628–46–2	Sumatriptan
103725–47–9	Betiatide
103745–39–7	Fasudil
103775–10–6	Moexipril
103775–14–0	Moexiprilat
103775–75–3	Miboplatin
103831–41–0	Sodium Borocaptate (10 B)
103844–77–5	Necopidem
103844–86–6	Saripidem
103878–84–8	Lazabemide
103878–96–2	Fosopamine
103890–78–4	Lacidipine
103923–27–9	Pirtenidine
103926–64–3	Sepimostat
103946–15–2	Elnadipine
103980–45–6	Metostilenol
103997–59–7	Selprazine
104051–20–9	Brefonalol
104054–27–5	Atipamezole
104145–95–1	Cefditoren
104153–37–9	Rilopirox
104153–38–0	Sabeluzole
104227–87–4	Famciclovir
104317–84–2	Gusperimus
104340–86–5	Leminoprazole
104456–79–3	Cisconazole
104485–01–0	Trapencaine
104561–36–6	Doretinel
104632–26–0	Pramipexole
104675–35–6	Suronacrine
104713–75–9	Barnidipine
104716–22–5	Technetium (99M TC) Teboroxime

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
104719–71–3	Lorcinadol
104775–36–2	Ecabapide
104777–03–9	Asobamast
104902–08–1	Cilutazoline
104987–11–3	Tacrolimus
105051–87–4	Minamestane
105102–20–3	Liroldine
105102–21–4	Torbafylline
105102–22–5	Mometasone
105118–13–6	Iprotiazem
105118–14–7	Datelliptium Chloride
105149–04–0	Osaterone
105182–45–4	Fluparoxan
105219–56–5	Apafant
105239–91–6	Cefclidin
105250–86–0	Ebiratide
105292–70–4	Alonacic
105431–72–9	Linopirdine
105462–24–6	Risedronic Acid
105523–37–3	Tiprotimod
105567–83–7	Berefrine
105613–48–7	Exametazime
105618–02–8	Galamustine
105685–11–8	Batoprazine
105687–93–2	Sumarotene
105851–17–0	Fludeoxyglucose (18 F)
105857–23–6	Alteplase
105920–77–2	Camonagrel
105953–59–1	Dumorelin
105956–97–6	Clinafloxacin
105979–17–7	Benidipine
106033–96–9	Itrocinonide
106073–01–2	Taniplon
106100–65–6	Fasiplon
106133–20–4	Tamsulosin
106266–06–2	Risperidone
106282–98–8	Somalapor
106400–81–1	Lometrexol
106417–28–1	Technetium (99M TC) Siboroxime
106498–99–1	Vintoperol
106516–24–9	Sertindole
106560–14–9	Fropenem
106650–56–0	Sibutramine
106669–71–0	Arpromidine
106685–40–9	Adapalene
106686–40–2	Gapromidine
106707–51–1	Dobupride
106719–74–8	Galtifenin
106819–53–8	Doxacurium Chloride
106854–46–0	Argimesna
106861–44–3	Mivacurium Chloride
106900–12–3	Loperamide Oxide
106972–33–2	Denipride
107000–34–0	Zanoterone
107052–56–2	Romergoline
107097–80–3	Loxiglumide
107266–06–8	Gevotroline
107266–08–0	Carvotroline
107320–86–5	Isomolpan
107361–33–1	Enazadrem
107429–63–0	Lintopride
107452–79–9	Cefmepidium Chloride
107489–37–2	Thymoctonan
107667–60–7	Polaprezinc
107736–98–1	Umespirone
107767–55–5	Albifylline
107793–72–6	Ioxilan
107868–30–4	Exemestane
108001–60–1	Troquidazole
108050–54–0	Tilmicosin
108138–46–1	Tosufloxacin
108210–73–7	Bifeprofen
108258–89–5	Sulazuril
108310–20–9	Pirodomast
108319–06–8	Temafloxacin
108319–07–9	Pirazmonam
108391–88–4	Orbutopril
108436–80–2	Rociclovir
108437–28–1	Binfloxacin
108612–45–9	Mizolastine
108674–86–8	Sergolexole
108674–88–0	Idenast
108687–08–7	Teludipine
108736–35–2	Lanreotide
108785–69–9	Lorpiprazole
108894–39–9	Sitalidone
108894–40–2	Brolaconazole
108894–41–3	Famiraprinium Chloride
108945–35–3	Taprostene
109229–58–5	Englitazone
109525–44–2	Cliropamine
109543–76–2	Romazarit
109581–73–9	Technetium (99M TC) Sestamibi
109623–97–4	Gedocarnil
109683–61–6	Utibapril
109683–79–6	Utibaprilat
109713–79–3	Neldazosin
109826–26–8	Zaldaride
109859–50–9	Cilobradine
109889–09–0	Granisetron
110013–21–3	Merafloxacin
110042–95–0	Acemannan
110101–66–1	Tirilazad
110140–89–1	Ridogrel
110172–45–7	Sebriplatin
110267–81–7	Amrubicin
110294–55–8	Sudismase
110311–27–8	Sulofenur
110314–48–2	Adozelesin
110347–85–8	Selfotel
110390–84–6	Perbufylline
110588–56–2	Noberastine
110588–57–3	Saperconazole
110605–64–6	Isaglidole
110623–33–1	Suritozole
110629–41–9	Elbanizine
110690–43–2	Emitefur
110703–94–1	Zopolrestat
110845–89–1	Remiprostol
110871–86–8	Sparfloxacin
110883–46–0	Giracodazole
111011–63–3	Efonidipine
111025–46–8	Pioglitazone
111212–85–2	Ersofermin
111223–26–8	Ceronapril
111393–84–1	Amitivir

TABLE 1—*continued*

CAS No.	Pharmaceutical
111406–87–2	Zileuton
111490–36–9	Zeniplatin
111523–41–2	Enloplatin
111753–73–2	Satigrel
111786–07–3	Prinoxodan
111841–85–1	Abecarnil
111902–57–9	Temocapril
111911–87–6	Rebamipide
111974–60–8	Ritolukast
112018–00–5	Tebufelone
112018–01–6	Bemoradan
112192–04–8	Roxindole
112362–50–2	Dalfopristin
112398–08–0	Danofloxacin
112573–73–6	Ecadotril
112727–80–7	Renzapride
112733–06–9	Zenarestat
112828–00–9	Calcipotriol
112856–44–7	Losigamone
112885–41–3	Mosapride
112891–97–1	Alentemol
112893–26–2	Becliconazole
112922–55–1	Cericlamine
112964–98–4	Velnacrine
113079–82–6	Terbequinil
113082–98–7	Enalkiren
113102–19–5	Rifamexil
113165–32–5	Niguldipine
113167–61–6	Terdecamycin
113359–04–9	Cefozopran
113378–31–7	Semduramicin
113507–06–5	Moxidectin
113593–34–3	Flosatidil
113617–63–3	Orbifloxacin
113662–23–0	Gadobenic Acid
113665–84–2	Clopidogrel
113759–50–5	Cronidipine
113775–47–6	Dexmedetomidine
113932–41–5	Tematropium Metilsulfate
113957–09–8	Cebaracetam
114298–18–9	Zalospirone
114432–13–2	Fantofarone
114451–30–8	Ganefromycin
114485–92–6	Pidolacetamol
114517–02–1	Fosquidone
114568–26–2	Patamostat
114716–16–4	Pemedolac
114776–28–2	Bepafant
114798–26–4	Losartan
114977–28–5	Docetaxel
115103–54–3	Tiagabine
115256–11–6	Dofetilide
115308–98–0	Tallimustine
115313–22–9	Serazapine
115436–73–2	Ipazilide
115550–35–1	Marbofloxacin
115574–30–6	Irtemazole
115575–11–6	Liarozole
115911–28–9	Sampirtine
115956–12–2	Dolasetron
115972–78–6	Olradipine
116002–70–1	Ondansetron
116041–13–5	Nebracetam
116057–75–1	Idoxifene
116078–65–0	Bidisomide
116289–53–3	Tulopafant
116313–94–1	Nitecapone
116476–13–2	Semotiadil
116539–59–4	Duloxetine
116763–36–1	Nestifylline
116795–97–2	Ledazerol
116818–99–6	Isalsteine
116861–00–8	Isamoltan
117211–03–7	Cefetecol
117305–33–6	Telimomab Aritox
117523–47–4	Mirfentanil
117545–11–6	Bimakalim
117704–25–3	Doramectin
117819–25–7	Bakeprofen
117827–79–9	Zilpaterol
117827–80–2	Gadopenamide
117827–81–3	Delfaprazine
117857–45–1	Loreclezole
117976–89–3	Rabeprazole
118812–69–4	Ularitide
119006–77–8	Flutrimazole
119169–78–7	Epristeride
119302–91–9	Rocuronium Bromide
119322–27–9	Meribendan
119356–77–3	Dapoxetine
119386–96–8	Mofegiline
119391–55–8	Benzetimide
119413–55–7	Elgodipine
119431–25–3	Eliprodil
119514–66–8	Lifarizine
119610–26–3	Aloracetam
119625–78–4	Terlakiren
119637–67–1	Moguisteine
119693–74–2	Somenopor
119719–11–8	Ilatreotide
119813–10–4	Carzelesin
119817–90–2	Dexloxiglumide
119914–60–2	Grepafloxacin
120054–86–6	Dexniguldipine
120066–54–8	Gadoteridol
120092–68–4	Manidipine
120138–50–3	Quinupristin
120210–48–2	Tenidap
120279–96–1	Dorzolamide
120287–85–6	Cetrorelix
120373–36–6	Unoprostone
120410–24–4	Biapenem
120443–16–5	Verlukast
120444–71–5	Deramciclane
120551–59–9	Crilvastatin
120608–46–0	Duteplase
120635–74–7	Cilansetron
120656–74–8	Trefentanil
120688–08–6	Risotilide
120770–34–5	Draflazine
120788–07–0	Sulopenem
120815–74–9	Butixocort
120819–70–7	Naroparcil
120824–08–0	Linotroban
121029–11–6	Altoqualine
121181–53–1	Filgrastim
121281–41–2	Technetium (99M TC) Bicisate

TABLE 1—*continued*

CAS No.	*Pharmaceutical*
121288–39–9	Loxoribine
121547–04–4	Mirimostim
121588–75–8	Amesergide
121617–11–6	Saviprazole
121650–80–4	Pancopride
121679–13–8	Naratriptan
121808–62–6	Pidotimod
121840–95–7	Rogletimide
121929–20–2	Zoniclezole
122173–74–4	Mideplanin
122312–55–4	Dosmalfate
122431–96–3	Zilascorb (2 H)
122575–28–4	Naglivan
122647–31–8	Ibutilide
122795–43–1	Gadodiamide
122830–14–2	Deriglidole
122852–42–0	Alosetron
122898–67–3	Itopride
122946–42–3	Spiriprostil
122946–43–4	Telmesteine
122955–18–4	Sibopirdine
122957–06–6	Modipafant
123040–69–7	Azasetron
123072–45–7	Aprosulate Sodium
123122–54–3	Candoxatrilat
123122–55–4	Candoxatril
123205–52–7	Trelnarizine
123212–08–8	Somatosalm
123258–84–4	Itasetron
123286–00–0	Vinfosiltine
123308–22–5	Sezolamide
123482–22–4	Zatosetron
123524–52–7	Azelnidipine
123618–00–8	Fedotozine
123774–72–1	Sargramostim
123948–87–8	Topotecan
123955–10–2	Almokalant
124012–42–6	Galocitabine
124066–33–7	Taurosteine
124083–20–1	Etomoxir
124316–02–5	Alprafenone
124378–77–4	Enadoline
124423–84–3	Panadiplon
124436–59–5	Pirodavir
124832–26–4	Valaciclovir
124858–35–1	Nadifloxacin
124904–93–4	Ganirelix
124937–51–5	Tolterodine
125363–87–3	Carsatrin
125372–33–0	Dacopafant
125472–02–8	Mivazerol
125729–29–5	Lemildipine
125926–17–2	Sarpogrelate
125974–72–3	Intoplicine
126100–97–8	Dimiracetam
126132–83–0	Imciromab
126222–34–2	Remikiren
126294–30–2	Sagandipine
126544–47–6	Ciclesonide
126752–39–4	Somavubove
126825–36–3	Bertosamil
126924–38–7	Seproxetine
127035–60–3	Enofelast
127214–23–7	Camiglibose
127304–28–3	Linarotene
127308–82–1	Zamifenacin
127396–36–5	Iomazenil (123 I)
127420–24–0	Idrapril
127502–06–1	Tetrofosmin
127625–29–0	Fananserin
127757–91–9	Regramostim
127757–92–0	Maslimomab
127779–20–8	Saquinavir
127932–90–5	Ramorelix
128075–79–6	Lufironil
128229–52–7	Tamolarizine
128232–14–4	Raxofelast
128298–28–2	Remacemide
128326–80–7	Nicoracetam
128326–81–8	Caldiamide
128326–82–9	Eberconazole
128470–15–5	Melarsomine
128470–16–6	Arbutamine
128486–54–4	Lurosetron
128620–82–6	Limazocic
129029–23–8	Ocaperidone
129260–79–3	Loteprednol
129336–81–8	Tenosiprol
129566–95–6	Somfasepor
129618–40–2	Nevirapine
129655–21–6	Bizelesin
129729–66–4	Emakalim
129731–10–8	Vorozole
129731–11–9	Tibeglisene
130120–57–9	Prezatide Copper Acetate
130167–69–0	Pegaspargase
130209–82–4	Latanoprost
130308–48–4	Icatibant
130610–93–4	Niravoline
130641–36–0	Picumeterol
130641–38–2	Bindarit
130726–68–0	Neticonazole
130759–56–7	Nemazoline
130782–54–6	Beciparcil
130929–57–6	Entacapone
131081–40–8	Silteplase
131129–98–1	Mipragoside
131635–06–8	Sifaprazine
131741–08–7	Simendan
131796–63–9	Odapipam
132014–21–2	Rilmakalim
132019–54–6	Monatepil
132100–55–1	Dalvastatin
132203–70–4	Cilnidipine
132338–79–5	Terikalant
132373–81–0	Vamicamide
132449–46–8	Lesopitron
132539–06–1	Olanzapine
132553–86–7	Glemanserin
132640–22–3	Andolast
132722–73–7	Calteridol
132722–74–8	Pirsidomine
132829–83–5	Espatropate
132875–61–7	Remifentanil
133267–19–3	Artilide
133454–47–4	Iloperidone
133652–38–7	Reteplase
133718–29–3	Revizinone

TABLE 1—*continued*

CAS No.	*Pharmaceutical*	*CAS No.*	*Pharmaceutical*
134088–74–7	Nartograstim	138661–02–6	Pentetreotide
134308–13–7	Tolcapone	138661–03–7	Furnidipine
134377–69–8	Safironil	138708–32–4	Ferpifosate Sodium
134564–82–2	Befloxatone	138778–28–6	Siratiazem
134678–17–4	Lamivudine	139402–18–9	Alestramustine
135062–02–1	Repaglinide	139404–48–1	Tiotropium Bromide
135381–77–0	Flezelastine	140850–73–3	Igmesine
135558–11–1	Lobaplatin	141200–24–0	Darglitazone
135889–00–8	Cefcapene	141374–81–4	Tarazepide
135968–09–1	Lenograstim	141410–98–2	Edobacomab
136033–49–3	Nexopamil	141483–72–9	Zolimomab Aritox
136816–75–6	Atevirdine	141505–33–1	Levosimendan
136949–58–1	Iobitridol	141660–63–1	Iofratol
137099–09–3	Turosteride	141725–88–4	Cetefloxacin
137214–72–3	Iliparcil	143003–46–7	Alglucerase
137460–88–9	Odalprofen	143257–97–0	Sameridine
137487–62–8	Alvircept Sudotox	143257–98–1	Lerisetron
137862–53–4	Valsartan	143631–62–3	Ciprokiren
138071–82–6	Gadobutrol	144058–40–2	Satumomab
138506–45–3	Pidobenzone	144916–42–7	Sonermin
138511–81–6	Icoduline	156586–92–4	Altumomab
138661–01–5	Nebacumab		

PHARMACEUTICAL APPENDIX TO THE HTSUS

TABLE 3

CAS No.	*Pharmaceutical/ Pharmaceutical intermediate*	*CAS No.*	*Pharmaceutical/ Pharmaceutical intermediate*
N/A	Potassium clavulanate-microcrystalline cellulose (1:1)	84–19–5	Dienestrol di (acetate)
N/A	(4S,5S)-5-Benzyl-2-oxo-1,3-oxazolidin-4-ylm-ethyl-4-nitrobenzene-sulfonate	87–13–8	Diethyl ethoxymethylene-malonate
N/A	Ethyl-2-(2-chloro-4,5-difluorobenzoyl)-3-(2,4-difluoroanilino) acrylate	92–39–7	2-Chlorophenothiazine
N/A	Potassium clavulanate-sucrose (1:1)	94–05–3	Ethyl 2-cyano-3-ethoxyacrylate
N/A	O-(6-Fluoro-2-methyl-inden-3-yl)-p-tolyl methyl sulfide, in the form of a solution in toluene	96–82–2	4-O-β-D-Galacto-pyranosyl-D-gluconic acid
N/A	Potassium clavulanate-silicon dioxide (1:1)	100–76–5	Quinuclidine
N/A	4-(4-Fluorobenzoyl) pyridinium p-toluene-sulfonate	103–67–3	Benzyl (methyl) amine
N/A	Magnesium bis (4-nitro-benzyl malonate) dihydrate	120–20–7	3,4-Dimethoxyphen-ethylamine
50–69–1	D-Ribose	121–17–5	4-Chloro-O,O,O-trifluoro-3-nitrotoluene
55–91–4	Diisopropyl phosphoro-fluoridate	121–30–2	4-Amino-6-chloroben-zene-1,3-disulfonamide
56–12–2	4-Aminobutyric acid	121–60–8	N-Acetylsulfanilyl chloride
79–50–5	DL-O-Hydroxy-β,β-dimethyl-r-butyro-lactone	128–57–4	Sennoside B
81–27–6	Sennoside A	130–80–3	Diethylstilbestrol dipropionate
		256–96–2	5H-Dibenz [b,f] azepine
		298–81–7	9-Methoxyfuro (3,2-g) chromen-7-one
		482–44–0	9-(3-Methylbut-2-enyloxy)-7H-furo [3,2-g] chromen-7-one
		494–19–9	10,11-Dihydro-5H-diben z [b,f] azepine
		505–32–8	3,7,11,15-Tetramethyl-hexadec-1-en-3-ol
		533–67–5	2-Deoxy-D-erythropentose
		551–16–6	6-Aminopenicillanic acid

TABLE 3—*continued*

CAS No.	Pharmaceutical/ Pharmaceutical intermediate
583–91–5	2-Hydroxy-4-(methylthio) butyric acid
590–63–6	2-Carbamoyloxypropyltrimethylammonium chloride
599–04–2	O-Hydroxy-β,β-dimethyl-r-butyrolactone
611–71–2	D-Mandelic acid
620–20–2	O,3-Dichlorotoluene
645–13–6	4-Methylvalerophenone
671–89–6	4-Amino-6-chlorobenzene-1,3-di (sulfonyl chloride)
696–23–1	2-Methyl-4-nitroimidazole
822–36–6	4-Methylimidazole
841–77–0	1-Benzhydrylpiperazine
875–74–1	D-O-Phenylglycine
886–74–8	Chlorphenesin carbamate
910–99–6	17-O-Hydroxy-16-α-16-α-methyl-3,20-dioxo-pregna-1,4,9 (11)-trien-21-acetate
920–66–1	1,1,1,3,3,3-Hexafluoropropan-2-ol
957–68–6	7-Aminocephalosporanic acid
981–34–0	9-β-11-β-Epoxy-17-O,21-dyhydroxy-16-α-methylene-pregna-1,4-diene-3,20-dione
1132–95–2	1,1-Diisopropoxycyclohexane
1210–35–1	10,11-Dihydro-5H-dibenzo [a,d] cyclohepten-5-one
1458–18–0	Methyl 3-amino-5,6-dichoropyrazine-2-carboxylate
1570–95–2	2-Phenylpropane-1,3-diol
1609–66–1	N-Phenyl-N-(4-piperidyl) propionamide
1614–57–9	3-(5H-Dibenzo [a,d] cyclohepten-5-ylpropyl) dimethylammonium chl
1939–27–1	2-Methyl-N-(O,O,O-trifluoro-m-tolyl) propionamide
2011–66–7	2-Amino-2′-chloro-5-nitrobenzophenone
2147–83–3	1-(1,2,3,6-Tetrahydro-4-pyridyl)-1H-benzimidazol-2 (3H)-one
2222–33–5	5H-Dibenzo [a,d] cyclohepten-5-one
2942–59–8	2-Chloronicotinic acid
3158–91–6	2-Chlorodibenz [b,f] [1,4] oxazepin-11 (10H)-one
3312–04–7	1-Chloro-4,4-bis (4-fluorophenyl) butane
3453–33–6	6-Methoxy-2-naphthaldehyde
3588–63–4	N-Benzyloxycarbonyl-DL-valine
3736–92–3	1,2-Diphenyl-4-(2-phenylthioethyl) pyrazolidine-3,5-dione
3874–54–2	4-Chloro-4′-fluorobutyrophenone
3976–69–0	Methyl (R)-3-hydroxybutyrate
4093–31–6	Methyl 4-acetamido-5-chloro-o-anisate
4252–78–2	2,2′,4′-Trichloroacetophenone
4295–65–2	2-Chloro-9-(3-dimethylaminopropyl)-9H-thioxanthen-9-ol
4320–30–3	Arginine l-glutamate
4462–55–9	3-(2,6-Dichlorophenyl)-5-methyl-1,2-oxazole-4-carbonyl chlori
4965–33–7	7-Chloro-2-methylquinoline
5018–45–1	5,6-Dimethoxypyrimidin-4-ylamine
5081–87–8	3-(2-Chloroethyl) quinazoline-2,4 (1H,3H)-dione
5111–65–9	6-Bromo-2-naphthyl methyl ether
5271–67–0	Thiophene-2-carbonyl chloride
5422–34–4	N-(2-Hydroxyethyl) lactamide
5511–98–8	Acetyldigoxin
5521–55–1	5-Methylpyrazine-2-carboxylic acid
5794–13–8	L-Asparagine monohydrate
6631–94–3	2-Acetylphenothiazine
6928–85–4	4-Methylpiperazin-1-ylamine
7206–70–4	4-Amino-5-chloro-2-methoxybenzoic acid
7597–60–6	6-Amino-5-formamido-1, 3-dimethyl uracil
8024–48–4	Casanthranol
8055–80–9	Fibrinuclease, powder
9001–63–2	Lysosyme chloride
9003–98–9	Deoxyribonuclease
10106–41–9	17-Hydroxy-16-O-methyl-3,20-dioxo-pregna-1,4,9 (11)-trien-21-yl acetate
10191–60–3	Dimethyl cyanocarbonimidodithioate
10506–37–3	O-2-Naphthyl chlorothioformate
11116–97–5	Calcium gluconate lactate
13062–59–4	4-Morpholin-2-ylpyrocatechol hydrochloride
13183–79–4	1-Methyltetrazole-5-thiol
13255–50–0	4-Formyl-N-isopropylbenzamide

TABLE 3—*continued*

CAS No.	Pharmaceutical/ Pharmaceutical intermediate
13291–96–8	Sodium (R)-N-(3-methoxy-1-methyl-3-oxoprop-1-enyl)-2-phenylglycinate
13292–22–3	3-Formylrifamycin
13338–63–1	3,4,5-Trimethoxyphenyl-acetonitrile
13485–59–1	L-Alanyl-L-proline
13931–75–4	Phenmetrazine teoclate
14205–39–1	Methyl 3-aminocrotonate
14487–05–9	Rifamycin O
14818–98–5	L-N-(1-Cyano-1-vanillyl-ethyl) acetamide
15362–40–0	1-(2,6-Dichlorophenyl) indolin-2-one
16390–07–1	4-Chloro-1'-(4-methoxy-phenyl) benzohydrazide
16673–34–0	N-(2-(4-Sulfamoyl) phenyl) ethyl-5-chloro-2-methoxy-benzamide
16883–16–2	5-Methyl-3-phenyl-1,2-oxazole-4-carbonyl chloride
17630–75–0	5-Chloroindolin-2-one
18416–35–8	Enoxolone dihydrogen phosphate
19395–41–6	2-Phenyl-2-(2-piperidyl) acetic acid
20096–03–1	3,3-Diethyl-5-(hydroxy-methyl) pyridine-2,4 (1H,3H)-dione
20627–73–0	2-Nitrobenzaldehyde dimethyl acetal
20662–53–7	1-(4-Piperidyl)-1H-benzimidazol-2 (3H)-one
20763–30–8	2-Cyclohexa-1,4-dienyl-glycine
20850–49–1	3-Methyl-2-(3,4-dimeth-oxyphenyl) butyronitrile
21080–92–2	3-Thienylmalonic acid
21601–78–5	Phenyl hydrogen phenyl-malonate
21732–17–2	Tetrazol-1-ylacetic acid
22252–43–3	7-Amino-3-methyl-3-cephem-4-carboxylic acid
22663–37–2	1-(4-Chlorobenzene-sulfonyl) urea
22720–75–8	2-Acetylbenzo [b] thio-phene
22818–40–2	D-2-(4-Hydroxy-phenyl) glycine
22982–78–1	1,2,3,4-Tetrahydro-2-isopropylamino-methyl-6-methyl-7-nitroquinoline methane-sulfo
23323–37–7	1-Deoxy-1-(octyla-mino)-D-glucitol
23680–84–4	4-Amino-2-chloro-6,7-dimethoxyquinazoline
24085–03–8	2-[Benzyl (tert-butyl) amino]-1-(O,4-dihy-droxy-m-tolyl) ethanol
24085–08–3	Benzyl (tert-butyl)(4-hydroxy-3-hydroxy-methyl-4-oxophen-ethyl) ammonium chloride
24155–42–8	1-(2,4-Dichloro-phenyl)-2-imida-zol-1-ylethanol
24209–38–9	7-Amino-3-(1-methyl-tetrazol-5-ylthio-methyl)-3-cephem-4-carboxyacid
24510–54–1	17-O-Hydroxy-16-O-methyl-3,20-dioxo-pregna-1,4-dien-21-yl acet
24510–55–2	17-O-Hydroxy-16-α-methyl-3,20-dioxo-pregna-1,4-dien-21-yl acet
24683–26–9	Ethyl 4-hydroxy-2-methyl-2H-1,2-benzo-thiazine-3-carboxylate 1,1 dioxide
24701–69–7	7-Amino-3-methoxy-methyl-3-cephem-4-carboxylic acid
25629–50–9	3-(2-Chloro-phenyl)-5-methyl-1,2-oxazole-4-carbonyl chloride
26116–12–1	1-Ethylpyrrolidin-2-ylmethylamine
26787–84–8	Sodium (R)-2-(4-hydroxy-phenyl)-N-(3-methoxy-1-methyl-3-oxoprop-1-enyl) glycinate
27366–72–9	2-(Dimethylaminothio) acetamide hydrochloride
27387–31–1	1,2,3,4-Tetrahydro-9-methylcarbazol-4-one
27469–60–9	1-(4,4'-Difluorobenz-hydryl) piperazine
28092–62–8	(3aS,6aR)-1,3-Dibenzyl-2,3,3a,4,6,6a-hexahydro-1H-furo [3,4-d] imid-azole-2,4-dione
28416–82–2	(6-α,11-β,16-α,17-α)-6,9-Difluoro-11,17-dihy-droxy-16-methyl-3-oxoandrosta-1,4-di 7-carboxylic acid
28657–79–6	1-Ethyl-1,4-dihydro-4-oxo-1,3-dioxolo [4,5-g] cinnoline-3-carbonitrile
28888–44–0	6,7-Dimethoxyquina-zoline-2,4(1H,3H)-dione

TABLE 3—*continued*

CAS No.	Pharmaceutical/ Pharmaceutical intermediate
29169–64–0	(R)-O-(Chlorocarbonyl) benzyl formate
29490–19–5	5-Methyl-1,3,4-thiadiazole-2-thiol
29707–62–8	4-Nitrobenzyl 6-(2-phenoxyacetamido) penicillanate 1-oxide
29754–58–3	Methyl 5-glyoxyloyl-salicylate monohydrate
29976–53–2	Ethyl 4-oxopiperidine-1-carboxylate
30131–16–9	4-(4-Phenylbutoxy) benzoic acid
30246–33–4	(7R)-7-Amino-3 [(5-methyl-1,3,4-thiadiazole-2-yl) thiomethyl]-3-cephem-4-carboxylic acid
30566–92–8	5-(N,N-Dibenzylglycyl) salicylamide
31264–51–4	3-Chloropropyl 2,5-xylyl ether
32338–15–1	Phenothiazin-2-ylamine
32852–95–2	2-(3-Phenoxyphenyl) propiononitrile
33659–28–8	Calcium bis (4-O-(-D-galactopyranosyl)-D-gluconate)—calcium bromide (1:1)
34582–65–5	Potassium (R)-N-(3-methoxy-1-methyl-3-oxoprop-1-enyl)-2-phenylglycinate
35000–38–5	tert-Butyl triphenylphosphoranylidene-acetate
36622–33–0	3-Methyl-2-(3,4,5-trimethoxyphenyl) butyronitrile
36657–18–3	Hexestrol dibutyrate
37052–78–1	5-Methoxybenzimidazole-2-thiol
37742–98–6	4-Bromo-2,2-diphenylbutyric acid
37743–18–3	3,3-Diphenyltetrahydrofuran-2-ylidene (dimethyl) ammonium bromide
38345–66–3	(2S,3R)-4-Dimethylamino-3-methyl-1,2-diphenylbutan-2-ol
38849–09–1	3-(9,10-Dihydro-9,10-ethanoanthracen-9-yl) acrylaldehyde
39098–97–0	2-Thienylacetyl chloride
39512–49–7	4-(4-Chlorophenyl) piperidin-4-ol
39754–02–4	7-[(R)-Amino (phenyl) acetamido]-3-methyl-3-cephem-4-carboxylic acid—dimethylformamide (2:1)
40172–95–0	1-(2-Furoyl) piperazine
40591–65–9	2,3,4,6-Tetra-O-acetyl—D-glucopyranosyl carbamimidothioate hydrobromide
41078–70–0	3-(2-Chloroethyl)-2-methyl-4H-pyrido [1,2-a] pyrimidin-4-one
43076–30–8	1-(4-tert-Butylphenyl)-4-[4-(O-hydroxybenzhydryl) piperidino] butan-1-one
43076–61–5	4′-tert-Butyl-4-chloro butyrophenone
49627–27–2	(Z)-5-Fluoro-2-methyl-1-(4-methylthio benzylidene)-1H-inden-3-ylacetic acid
51458–28–7	(1R,2R)-2-Amino-1-(4-methylsulfonyl phenyl) propane-1,3-diol
51718–70–8	2,3-Epoxypropyl 4-(2-methoxyethyl) phenyl ether
51818–85–0	7-[(D)-Mandelamido] cephalosporanic acid
51856–79–2	Methyl 1-methylpyrrol-2-ylacetate
52099–72–6	1-Isopropenyl-1H-benzimidazol-2(3H)-one
52730–36–7	Sennoside A, calcium salt
52730–37–7	Sennoside B, calcium salt
53786–28–0	5-Chloro-1-(4-piperidyl)-1H-benzimidazol-2(3H)-one
53786–45–1	Ethyl 4-(2-amino-4-chloroanilino) piperidine-1-carboxylate
53786–46–2	Ethyl 4-(5-chloro-2,3-dihydro-2-oxo-1H-benzimidazol-2-yl) piperidine-1-carboxylate
53994–83–5	4-Nitrobenzyl 7-amino-3-chloro-3-cephem-4-carboxylate
54322–20–2	Sodium 4-chloro-1-hydroxybutane-1-sulfonate
54396–44–0	O′,O′,O′-Trifluoro-2,3-xylidine
55174–61–3	3,4-Dimethoxy-β-methylphenethylamine
55408–10–1	Ethyl tetrazole-5-carboxylate
56326–98–8	1-(4-Fluorophenyl)-4-oxocyclohexane carbonitrile
56724–21–1	(1R,2R)-2-Amino-1-(4-methylsulfonyl phenyl) propane-1,3-diol hydrochloride
57988–58–6	4-(4-Bromophenyl) piperidin-4-ol

TABLE 3—*continued*

CAS No.	Pharmaceutical/ Pharmaceutical intermediate
59468–44–9	8-Chloro-6-(2-fluorophenyl)-1-methyl-4H-imidazo [1,5-a] [1,4] benzodiazepine-3-carb carboxylic acid
61380–02–7	1-Benzyl-4-(methoxymethyl)-N-phenyl-4-piperidylamine
61516–73–2	Ethyl 2-oxopyrrolidin-2-ylacetate
61832–41–5	Methyl (1-methylthio-2-nitrovinyl) amine
63074–07–7	1-(Tetrahydro-2-furoyl) piperazine
63427–57–6	4-Nitrobenzyl 3-methylene-7-(phenoxyacetamido) cepham-4-carbox-5-oxide
63484–12–8	Methyl 2-methoxy-5-methylsulfonylbenzoate
64485–82–1	Ethyl 2-(2-amino-1,3-thiazol-4-yl)-2-hydroxyiminoacetate
64838–55–7	(2S)-1-(3-Acetylthio-2-methyl-1-oxopropyl)-L-proline
64920–29–2	Ethyl 2-oxo-4-phenylbutyrate
64987–03–7	Ethyl (2-formamido-1,3-thiazol-4-yl) glyoxylate
64987–06–0	(2-Formamido-1,3-thiazol-4-yl) glyoxylic acid
65872–43–7	2-(2-Formamido-1,3-thiazol-4-yl)-2-methoxyiminoacetic acid
66242–82–8	Disodium 2,5-dihydro-5-thiooxo-1H-tetrazol-1-ylmethanesulfona
66356–53–4	5-(2-Aminoethylthiomethyl) furfuryldimethylamine
67305–72–0	N-(2-Mercaptoethyl) propionamide
67914–60–7	4-(4-Acetylpiperazin-4-yl) phenol
67914–85–6	cis-2-(2,4-Dichlorophenyl)-2-(1H-1,2,4-triazol-1-ylmethyl)-1,3-dioxolan-4-ylmeth
67914–97–0	4-(4-isopropylpiperazin-1-yl) phenol
68077–26–9	7-Chloro-1-ethyl-6-fluoro-1,4-dihydro-4-oxoquinoline-3-carboxylic acid
69048–98–2	1-Ethyl-1,2-dihydro-5H-tetrazol-5-one
69399–79–7	3-(2-Chloro-6-fluorophenyl)-5-methyl-1,2-oxazole-4-carbonyl chloride
69416–61–1	Potassium (R)-2-(4-hydroxyphenyl)-N-(3-methoxy-1-methyl-3-oxoprop-1-enyl) glycinate
70918–74–0	1-(2,3-Dihydro-1,4-benzodioxin-2-ylcarbonyl) piperazine hydrochloride
71107–19–2	2-Oxo-5-vinylpyrrolidine-3-carboxamide
74203–92–2	Carbenoxolone, dicholine salt
74283–25–3	Ethchlorvynol carbamate
74345–73–6	D-(-)-3-Acetylthio-2-methylpropionyl chloride
74664–03–2	Diethylstilbestrol dibutyrate
75885–58–4	2,2-Dimethylcyclopropanecarboxamide
75970–99–9	[1-(4-Fluorobenzyl)-1H-benzimidazol-2-yl] (4-piperidyl) amine
76247–39–7	Iodomethyl penicillanate 1,1-dioxide
76497–39–7	D-(-)-3-Acetylthio-2-methylpropionic acid
76855–69–1	(3S,4R)-4-Acetoxy-3-[(R)-1-(tert-butyl dimethylsilyloxy) ethyl] azetidin-2-one
77497–97–3	(S)-3-Benzyloxycarbonyl-1,2,3,4-tetra hydroisoquinolinium p-toluenesulfonate
77550–67–5	Ammonium (3R,5R)-7-{(1S,2S,6R,8S,8aR)-1,2,6,7,8,8a-hexahydro-2,6-dimethyl-8-[(2S)-2-methyryloxy]-1-naphthyl}-3,5-dihydroxyheptanoate
78441–62–0	4-(2-Aminoethylthiomethyl)-1,3-thiazol-2-ylmethyl (dimethyl) am in the form of a solution in toluene
79617–99–5	trans-(±)-4-(3,4-Dichlorophenyl)-1,2,3,4-tetrahydro-1-naphthyl (methyl) ammonium chloride
79814–47–4	Methyl hydrogen (2S,3R)-3-amino-2-[(S)-(1-hydroxyethyl)] gluta
79836–44–5	4-(3,4-Dichlorophenyl)-3,4-dihydronaphthalen-1 (2H)-one
81880–96–8	N-(4-Hydrazinobenzyl) methanesulfonamide hydrochloride

TABLE 3—*continued*

CAS No.	Pharmaceutical/ Pharmaceutical intermediate
82671–06–5	2,6-Dichloro-5-fluoro-nicotinic acid
82717–96–2	(S,S)-N-(1-Ethoxy-carbonyl-3-phenyl propyl) alanine
83556–85–8	1-(3-Chloropropyl)-2,6-dimethylpiperidinium chloride
83682–27–3	Sodium 2-hydroxy-1-(4-hydroxy-3-methoxy-phenyl) propane-2-sulfo
83783–69–1	4-Fluorobenzyl-1H-benzimidazol-2-ylamine
83857–96–9	2-Butyl-5-chloro-1H-imidazole-4-carbald-ehyde
84196–16–7	N-[4-(Methoxymethyl)-4-piperidyl]-N-phenyl-propionamide hydro-chloride
84501–68–8	Ethyl 4-[1-(4-fluoro-benzyl)-1H-benzi-midazol-2-ylamino]-piperidine-1-carboxylate
84682–23–5	2-(2,4-Dichlorophenyl)-2-(1H-imidazol-1-ylmethyl)-1,3-dioxolan-4-yl methanol
84793–24–8	Ethyl (S)-2-[(S)-4-methyl-2,5-dioxo-1,3-oxazolidin-3-yl]-4-phenylbutyrate
84803–46–3	4-(4-Chlorophenyl) piperidine-2,6-dione
85700–75–0	11-α,17,21-Trihydroxy-16-β-methylpregna-1,4-diene-3,20-dione
86386–75–6	2,4′-Difluoro-2-(1H-1,2,4-triazol-1-yl) aceto-phenone hydrochloride
86604–78–6	4-Methoxy-3,5-dimethyl-2-pyridylmethanol
87460–09–1	Benzyl hydroxy (4-phenyl-butyl) phosphinoyl-acetate
87932–78–3	(6R,7R)-3-Acetoxymethyl-7-[(R)-2-formyloxy-2-phenylacetamido]-8-oxo-5-thia-1-azalo [4.2.0] oct-2-ene-2-carboxylic acid
88918–84–7	4-Aminobenzyl-N-methyl-methanesulfonamide hydrochloride
88919–22–6	3-(2-Aminoethyl)-N-methyl-1H-indol-5-ylmethanesulfonamide
89766–91–6	1-Carboxy-1-methyleth-oxyammonium chloride
90005–55–3	3′-Amino-2′-hydroxyaceto-phenone hydrochloride
90657–55–9	trans-4-Cyclohexyl-2-proline hydrochloride
93076–03–0	3-(2-Chloroethyl)-6,7,8,9-tetrahydro-2-methyl-4H-pyrido [1,2-a] pyri-midin-4-one hydro-chloride
93107–30–3	1-Cyclopropyl-6,7-difluoro-1,4-dihydro-4-oxoquinoline-3-carboxylic acid
94021–22–4	2-Piperazin-1-ylpyri-midine dihydrochloride
94158–44–8	1,1-Dimethoxy-2-(2-methoxyethoxy) ethane
97845–60–8	2-(Acetoxymethyl)-4-(2-amino-6-chloro-purin-9-yl) butyl acetate
98105–79–4	7-Chloro-6-fluoro-1-(4-fluorophenyl)-1,4-dihydro-4-oxoquino-line-3-carboxylic acid
99614–02–5	1,2,3,4-Tetrahydro-9-methyl-3-(2-methyl-1H-imidazol-1-ylmethyl) carbazol-4-one
100491–29–0	Ethyl 7-chloro-1-(2,4-difluorophenyl)-6-fluoro-1,4-dihydro-4-oxonaphthyridine-3-carbox
100501–62–0	Ethyl 1-ethyl-6,7,8-tri-fluoro-1,4-dihydro-4-oxoquinoline-3-carbo-xylate
101904–56–7	4-(5H-Dibenzo[a,d] cycloheptен-5-yl) piperidine
103094–30–0	3-Ethyl 5-methyl (±)-4-(2-Chlorophenyl)1,4 dihydro-2-[2-(1,3-dioxoi-soindolin-2-yl) ethoxy-methyl] p ne-3,5-dicarboxylate
103300–89–6	N6-Trifluoroacetyl-L-lysyl-L-proline
103300–91–0	1-{N2-[(S)-1-Ethoxy-carbonyl-3-phenyl-propyl]-N6-trifluoroace-tyllysyl} proline
103335–41–7	Methyl 3-oxo-4-aza-5-O-androst-1-ene-17-B-carboxylate
103335–54–2	3-Oxo-4-azaandrost-5-ene-17-β-carboxylic acid
103335–55–3	3-Oxo-4-aza-5-α-androstane-17-β-carboxylic acid
103831–11–4	Pyrrolidin-3-ylamine dihydrochloride
103995–01–3	1-(2,4-Difluorophenyl)-6,7-difluoro-1,hydro-4-oxoquinoline-3-carboxylic acid

TABLE 3—*continued*

CAS No.	Pharmaceutical/ Pharmaceutical intermediate
104146–10–3	4-Methoxybenzyl 3-chloromethyl-7-(2-phenylacetamido)-3-cephem-4-carboxylate
104860–26–6	cis-1-[3-(4-Fluorophenoxy) propyl]-3-methoxy-4-piperidylamine
104860–73–3	4-Amino-5-chloro-N-{1-[3-(4-fluorophenoxy) propyl]-3-methoxy-4-piperidyl}-2-methozamide
104872–06–2	(3S,4S)-3-Hexyl-4-[(R)-2-(hydroxytridecyl)] oxetan-2-one
105641–23–4	N6-Trifluoroacetyl-L-lysyl-L-proline p-toluenesulfonate
105951–31–3	5,6-Dihydro-4-oxo-4H-thieno [2,3-b] thiine-2-sulfonamide
105951–35–7	5,6-Dihydro-4-oxo-4H-thieno [2,3-b] thiine-2-sulfonamide 7,7-di
106447–44–3	7-Amino-3-[(Z)-prop-1-enyl]-3-cephem-4-carboxylic acid
106461–41–0	2-sec-Butyl-4-{4-[4-(4-hydroxyphenyl) piperazin-1-yl]phenyl}-2H-1,2,4-triazol-3(4e)
110638–68–1	Calcium bis (4-O-(β-D-galactopyranosyl)-D-gluconate) dihydrate
110877–64–0	2-Chloro-4,5-difluorobenzoic acid
111006–10–1	Isobutyl 3,4-epoxybutyrate
113403–10–4	Dexibuprofen lysine (INNM)
114772–53–1	4′-Methylbiphenyl-2-carbonitrile
114873–37–9	1,4,7,10-Tetraazacyclododecane-1,4,7-triyltriacetic acid
119154–86–8	(Z)-2-(2-Amino-1,3-thiazol-4-yl)-2-methoxyiminoacetyl chloride hydrochloride
121873–00–5	Ethyl 3-(2-chloro-4,5-difluorophenyl)-3-hydroxyacrylate
123599–78–0	[(2-Methyl-1-propionyl-propoxy) (4-phenylbutyl) phosphinoyl] acet acid
123599–79–1	[(2-Methyl-1-propionyl-propoxy) (4-phenylbutyl) phosphinoyl] acet acid—cinchonidine (1:1)
123631–92–5	2-(2,4-Difluorophenyl)-1,3-bis (1H-1,2,4-triazol-1-yl) propan-2
124492–04–2	(S)-1,4-Dithia-7-azaspiro [4.4] nonane-8-carboxylic acid
124750–53–4	5-(4′-Methylbiphenyl-2-yl)-1-trityl-1H-tetrazole
125224–62–6	(1S)-2-Methyl-2,5-diazabicyclo [2.2.1] heptane dihydrobromide
125496–24–4	(S)-3-Formamido-2-formyloxypropionic acid
127047–77–2	2-(Acetoxymethyl)-4-iodobutyl acetate
128948–01–6	[R-(R*,S*)]-[2-Methyl-1-(1-oxopropoxy) propoxy] (4-phenylbutyl) phosphinoyl-acetic a
130804–35–2	1-[5-(4,5-Diphenyl-imidazol-2-ylthio) pentyl]-1-heptyl-3-(2,4-difluorophenyl) urea
131266–10–9	2-(Acetoxymethyl)-4-(benzyloxy) butyl acetate
132659–89–3	3-Dimethylaminomethyl-1,2,3,4-tetrahydro-9-methylcarbazol-4-o
132961–05–8	Z)-3-{2-[4-(2,4-Difluoro-O-hydroxyiminobenzyl) (piperidino] ethyl}-6,7,8,9-tetrahy-methyl-4H-pyrido [1,2-a] pyrimidin-4-one
133909–99–6	2-Butyl-4-chloro-1-[2′ (2-trityl-2H-tetrazol-5-yl) biphenyl-4-ylmethyl]-1H-imidazolmethanol
136450–06–1	3′-Acetyl-2′-hydroxy-4-(4-phenylbutoxy) benzanilide
136465–81–1	(3S,4aS,8aR)-N-tert-Butyldecahydro isoquinoline-3-carboxamide
136465–99–1	N-(2-Quinolylcarbonyloxy) succinimide
136668–42–3	Sodium 3-[3-tert-butylthio-1-(4-chlorobenzyl)-5-(2-quinolylmethoxy-1H-indol-2-yl]-2,2-dylpropionate
139781–09–2	5,5-Bis (4-pyridylmethyl)-5H-cyclopenta [2,1-b: 3,4-b′] dipyridin monohydrate

TABLE 3—*continued*

CAS No.	Pharmaceutical/ Pharmaceutical intermediate	CAS No.	Pharmaceutical/ Pharmaceutical intermediate
139893–43–9	Ammonium (3R,5R)-7-[(1S,2S,6R,8S,8aR)-8-(2 2-dimethylbutyryloxy)-1,2,6,7,8a-hexahydro-2,6 thyl-1-naphthyl]-3,5-dihydroxyheptanoate	149182–72–9	(S)-N-tert-Butyl-1,2,3,4-tetrahydro isoquinoline-3-carboxamide
141862–47–7	5-Glyoxyloylsalicylamide monohydrate	150097–92–0	Methyl 5-pentafluoro-ethyl-2-propyl-imidazole-4-carboxylate
142522–81–4	Sodium (R)-1-{1-{3-[(E)-2-(7-chloro-2-quinolyl) vinyl] phenyl}-3-[2-(1-hydroxy-1-methylethenyl] propyl-thiomethyl} cyclo-propylacetate	151338–11–3	N-tert-Butyl-diene-17-carboxamide

[Published in the Federal Register, April 26, 1995 (60 FR 20557)]

(T.D. 95–34)

SYNOPSES OF DRAWBACK DECISIONS

The following are synopses of drawback contracts approved January 18, 1994, to February 21, 1995, inclusive, pursuant to Subpart C, Part 191, Customs Regulations; and an approval under Treasury Decision 84–49.

In the synopses below are listed for each drawback contract approved under 19 U.S.C. 1313(b), the name of the company, the specified articles on which drawback is authorized , the merchandise which will be used to manufacture or produce these articles, the factories where the work will be accomplished, the date the proposal was signed, the basis for determining payment, the Regional Commissioner to whom the contract was forwarded or approved by, and the date on which it was approved.

Dated: April 20, 1995.

WILLIAM G. ROSOFF
(for John Durant, Director,
Commercial Rulings Division.)

(A) Company: Allied Tube & Conduit Corp.
Articles: Various tubings, conduit, pipes; electrical strut channel
Merchandise: Cold and hot rolled sheet steel; galvanized and welded steel pipe; zinc
Factories: Harvey & Blue Island, IL; Philadelphia, PA; Houston, TX
Proposal signed: September 26, 1994
Basis of claim: Appearing in
Contract forwarded to RC of Customs: Chicago, December 16, 1994

(B) Company: ARCO Chemical Co.
Articles: Polyols
Merchandise: Propylene oxide; ethylene oxide; styrene; acrylonitrile
Factories: Houston, TX; South Charleston & Institute, WV
Proposal signed: February 25, 1994
Basis of claim: Appearing in
Contract forwarded to RC of Customs: Houston, December 6, 1994

(C) Company: Aristech Chemical Corp.
Articles: Bisphenol A
Merchandise: Phenol
Factory: Ironton, OH
Proposal signed: December 21, 1994
Basis of claim: Used in, less valuable waste
Contract forwarded to RC of Customs: Long Beach (San Francisco Liquidation Unit), February 21, 1995

(D) Company: BP Marine Americas
Articles: Intermediate grade fuels
Merchandise: Residual fuel oil, Class I; distillate fuel oil, Class II
Factories: Gretna, LA; San Pedro, CA; Port Newark, NJ; Deer Park, TX
Chesapeake, VA; Port Angeles, WA
Proposal signed: June 1, 1993
Basis of claim: Used in
Contract issued by RC of Customs in accordance with § 191.25(b)(2): Houston, January 18, 1994
Revokes: T.D. 93–86–E to cover change in factory locations

(E) Company: Chevron Chemical Co.
Articles: Lube oil additives
Merchandise: OLOA 378 (dispersant); OLOA 4268D (zinc dithiophosphate); OLOA 4382 (dispersant)
Factory: Belle Chasse, LA
Proposal signed: July 20, 1994
Basis of claim: Used in
Contract forwarded to RC of Customs: Houston, February 21, 1995

(F) Company: Constar International
Articles: Plastic bottle preforms
Merchandise: PET resin thermoplastic polyester
Factories: Jackson, MS; City of Industry, CA; Phoenix, AZ; Malden, SC
Proposal signed: November 28, 1994
Basis of claim: Appearing in
Contract issued by RC of Customs in accordance with § 191.25 (b)(2): Houston, December 27, 1994
Revokes: T.D. 94–6–L to cover name change from Constar Plastics Inc.

(G) Company: The Dow Chemical Co.
Articles: Ethylbenzene
Merchandise: Ethylene; benzene
Factories: Freeport, TX; Plaquemine, LA
Proposal signed: June 20, 1994
Basis of claim: Used in, with distribution to the products obtained in accordance with their relative values at the time of separation
Contract forwarded to RC of Customs: Houston, December 8, 1994

(H) Company: The Dow Chemical Co.
Articles: Mono ethylene glycol; di ethylene glycol; tri ethylene glycol; ethylene oxide
Merchandise: Ethylene
Factories: Freeport, TX; Plaquemine, LA
Proposal signed: June 20, 1994
Basis of claim: Used in, with distribution to the products obtained in accordance with their relative values at the time of separation
Contract forwarded to RC of Customs: Houston, December 8, 1994

(I) Company: Du Pont Agrichemicals Caribe, Inc.
Articles: Sulfometuron methyl technical (T–5648); herbidical formulations of sulfometuron methyl technical (T–5648)
Merchandise: 2-carbomethoxybenzene sulfonyl isocyanate (aka Y6266) (CMBSI); 2-amino-4,6-dimethyl pyrimidine (aka INX–993); sulfometuron methyl technical (aka DPX–T5648)
Factory: Manati, PR
Proposal signed: July 6, 1994
Basis of claim: Used in
Contract forwarded to RCs of Customs: Miami & New York, January 6, 1995

(J) Company: Du Pont Agrichemicals Caribe, Inc.
Articles: Nicosulfuron technical (V9360); herbicidal formulations of nicosulfuron technical (V9360)
Merchandise: 2-pyrimidinamine, 4, 6 dimethoxy (J–290); carbamic acid (3-((dimethylamino)(carbonyl))-2-pyridinyl sulfonyl) phenyl ester (U9069)
Factory: Manati, PR
Proposal signed: August 3, 1994
Basis of claim: Used in
Contract forwarded to RCs of Customs: New York & Miami, December 6, 1994

(K) Company: Glenbrook Nickel Co.
Articles: Ferronickel ingots or granules
Merchandise: Ferrosilicon
Factory: Riddle, OR
Proposal signed: June 23, 1994
Basis of claim: Appearing in
Contract forwarded to RC of Customs: New York, December 16, 1994

(L) Company: Hoechst Celanese Corp.
Articles: Liquid crystal polymer thermoplastics in various forms with the tradename "VECTRA"
Merchandise: Para-hydroxybenzoic acid (HBA); 6-hydroxy-2-napthoic acid (HNA)
Factories: Summit, NJ; Shelby, NC; Florence, KY; Bishop, TX
Proposal signed: August 18, 1994
Basis of claim: Used in
Contract issued by RC of Customs in accordance with § 191.25(b)(2): New York, November 18, 1994
Revokes: T.D. 92–59–K to cover additional factory

(M) Company: Hoffman–La Roche Inc.
Articles: L-Thiophanium bromide
Merchandise: Potassium thioacetate
Factory: Nutley, NJ
Proposal signed: August 31, 1994
Basis of claim: Appearing in
Contract forwarded to RC of Customs: New York: December 16, 1994

(N) Company: Hoffman-La Roche Inc.
Articles: Vitamin B–12 0.1% SD; Vitamin B–12 1.0% SD
Merchandise: Cyanocobalamin (Vit. B 12) USP, FCC
Factory: Nutley, NJ
Proposal signed: August 31, 1994
Basis of claim: Used in
Contract forwarded to RC of Customs: New York, December 16, 1994

(O) Company: Hoffmann-La Roche Inc.
Articles: Romet® 30 feed antibacterial
Merchandise: Sulfadimethoxine
Factory: Fresno, CA
Proposal signed: August 31, 1994
Basis of claim: Appearing in
Contract forwarded to RC of Customs: New York, November 30, 1994

(P) Company: IMI Cornelius Inc.
Articles: Beverage dispensing equipment and accessories
Merchandise: Polytrimethyl hexamethylene terephthalimide resin in bead form
Factory: Anoka, MN
Proposal signed: April 6, 1994
Basis of claim: Appearing in
Contract forwarded to RC of Customs: Chicago, November 7, 1994

(Q) Company: Lunt Manufacturing Co., Inc.
Articles: Magnesium alloy die castings
Merchandise: Magnesium alloy die casting ingot
Factory: Schaumburg & Elgin, IL
Proposal signed: November 16, 1994
Basis of claim: Appearing in
Contract forwarded to RC of Customs: New York, December 9, 1994
Revokes: unpublished authorization of December 5, 1994

(R) Company: Merck & Co., Inc.
Articles: Imipenem/Cilastatin blend (bulk powder); Imipenem/Cilastatin blend (dosage form) a/k/a PRIMAXIN and TIENAM
Merchandise: Para-Nitrobenzyl Acetoacetate; Diisopropylethylamine; Sodium Azide; Cysteamine HCI; Trimethylchlorosilane; Dimethylformamide; Sodium Iodide USP Special; Zinc Bromide Anhydrous; Acetoxy Azetidinone; N,N-Dibenzyl-ethylenediamine Diacetate; L-Cysteine Hydrochloride Monohydrate; D-Carboxamide; 1-Bromo-5- Chloropentane; Sodium Bicarbonate Sterile
Factories: Danville, PA; Elkton, VA; Rahway, NJ; Wilson, NC
Proposal signed: September 28, 1994
Basis of claim: Used in
Contract forwarded to RC of Customs: New York, February 21, 1995

(S) Company: Minnesota Mining and Manufacturing Co.
Articles: High solids urethane low adhesive backsize (LAB)
Merchandise: Vinyl acetate-vinyl alcohol copolymer; octadecyl isocyanate
Factories: St. Paul, MN; Cordova, IL
Proposal signed: August 30, 1994
Basis of claim: Appearing in
Contract forwarded to RC of Customs: Long Beach (San Francisco Liquidation Unit), January 17, 1995

(T) Company: Minteq Inc.
Articles: Ground calcium metal; calcium wire; calcium metal alloys
Merchandise: Calcium metal turnings
Factory: Canaan, CT
Proposal signed: February 28, 1994
Basis of claim: Appearing in
Contract issued by RC of Customs in accordance with § 191.25(b)(2): New York, November 10, 1994
Revokes: T.D. 91–49–S to cover successorship from Quigley Co., Inc., and change in factory location

(U) Company: Noramco of Delaware, Inc.
Articles: Alfa-(2,4-dichlorophenyl)-IH-1-imidazole-1-ethanol a/k/a T-824
Merchandise: Chloroacetyl chloride; 1,3-dichlorobenzene; imidazole
Factory: Wilmington, DE
Proposal signed: July 28, 1994
Basis of claim: Used in
Contract forwarded to RC of Customs: New York, November 28, 1994

(V) Company: O.J.S. Manufacturing, Inc.
Articles: Snowboarding jackets and pants
Merchandise: Nylon taffeta
Factory: Denver, CO
Proposal signed: April 15, 1994
Basis of claim: Appearing in
Contract forwarded to RC of Customs: Long Beach, December 1, 1994

(W) Company: Schering Corp.
Articles: Cephalosporin antibiotic
Merchandise: Ceftibuten
Factory: Miami Lakes, FL
Proposal signed: March 7, 1994
Basis of claim: Used in
Contract forwarded to RC of Customs: New York, November 25, 1994

(X) Company: United Feather & Down, Inc.
Articles: Goose down; duck down
Merchandise: Crude goose down with feathers; crude duck down with feathers
Factories: Brooklyn, NY; Chicago, IL
Proposal signed: September 20, 1994
Basis of claim: Used in, with distribution to the products obtained in accordance with their relative values at the time of separation
Contract forwarded to RC of Customs: New York, November 25, 1994

(Y) Company: Valley View Packing Co., Inc.
Articles: Processed dried prunes
Merchandise: Unprocessed dried prunes
Factory: San Jose, CA
Proposal signed: July 11, 1994
Basis of claim: Used in
Contract forwarded to RC of Customs: Long Beach (San Francisco Liquidation Unit), December 20, 1994

(Z) Company: Zeneca Inc.
Articles: Cypermethrin
Merchandise: Permethric acid methylester (PAM); M-phenoxybenzaldehyde (PBALD)
Factory: Bucks, AL
Proposal signed: September 29, 1994
Basis of claim: Used in
Contract forwarded to RC of Customs: New York, February 21, 1995

APPROVAL UNDER T.D. 84–49

(1) Company: Phillips Petroleum Co.
Articles: Petroleum products and petrochemicals
Merchandise: Crude petroleum and petroleum derivatives
Factories: Borger, TX; Houston-Sweeny, TX; Woods Cross, UT
Proposal signed: December 7, 1994
Basis of claim: As provided in T.D. 84–49
Contract forwarded to RC of Customs: Chicago, January 26, 1995
Revokes: T.D. 83–124–1

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19 CFR Part 146

(T.D. 95–35)

PETROLEUM REFINERIES IN FOREIGN TRADE SUBZONES

RIN 1515–AB20

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Final rule.

SUMMARY: This document amends the Customs Regulations by adding special procedures and requirements governing the operations of crude petroleum refineries approved as foreign trade subzones, in implementation of section 9002 of the Technical and Miscellaneous Revenue Act of 1988, which amended the Foreign Trade Zones Act to make specific provision for petroleum refinery subzones.

EFFECTIVE DATE: These regulations are effective October 24, 1995.

FOR FURTHER INFORMATION CONTACT:

For Legal Aspects: Bill Rosoff, Chief, Entry Rulings Branch (202)482–7040.

For Operational Aspects: Louis Hryniw, Regulatory Audit (202)927–1100.

SUPPLEMENTARY INFORMATION:

BACKGROUND

On August 10, 1992 (57 FR 35530), Customs published a document in the Federal Register proposing to amend the Customs Regulations to add special procedures and requirements governing the operations of crude petroleum refineries approved as foreign trade subzones, in implementation of section 9002 of the Technical and Miscellaneous Revenue Act of 1988 which amended the Foreign Trade Zones Act, 19 U.S.C. 81c(d), to make specific provision for petroleum refinery subzones.

Briefly, as stated in the August 10, 1992, notice of proposed rulemaking, the statutory amendment obviates the need to determine exactly when and where in the manufacturing process crude and other feedstocks become other products. In so doing, it permits refiners as well as Customs to assess the relative value of such multiple products at the end of the manufacturing period during which such products were produced, when the actual quantities of these products resulting from the refining process can be measured with certainty. Also, the amendment permits the products refined in a subzone during a manufacturing period to be attributed to a given crude or other feedstocks introduced into production during the period, to the extent that such products were producible (could have been produced) therefrom in the quantities removed from the subzone.

As a result of extensive and varied input received from the oil refinery and foreign trade zone communities, as well as from other interested parties, in response to the initial notice of proposed rulemaking, Customs published a significantly revised notice on March 4, 1994 (59 FR 10342) and solicited additional public comment on the revised proposed rule.

The following discussion includes a summary of the various comments received in response to the March 4, 1994, notice of proposed rulemaking, together with an explanation and analysis regarding the sections to be added, eliminated or further revised. The final rule as revised is thereafter set forth.

DISCUSSION OF COMMENTS

Comment:

Two commenters suggested deletion of proposed § 146.92(a)(1), (2) and (3) because it is already covered in proposed § 146.93.

Customs Response:

Customs agrees and, therefore, these three subsections have been deleted.

Comment:

Three commenters suggested that the definition in proposed § 146.92(b) be expanded to include products from natural gas production and blendstocks and, additionally, that the definition state that Customs may add other merchandise to this definition by way of a ruling.

Two commenters suggested the inclusion of "other hydrocarbon feedstocks, light olefins, and other aromatics and their derivatives" in this definition.

Customs Response:

Regarding the suggestion that this definition may be modified by a ruling, Customs regulations may not be modified or changed by way of a ruling. Any changes to the regulations would have to follow regulatory procedures. It is not clear to Customs how natural gas production and blendstocks apply to producibility. Any change to T.D. 66–16 to include feedstocks or products not listed must include supporting records and a technical explanation of the change. Therefore, this suggestion has not been adopted.

Comment:

One commenter suggested that the word "means" in proposed § 146.92(c) be changed to "is based on". Another commenter suggested deletion of "utilizing T.D. 66–16 (see § 146.92(h)), and" and insertion of "volumetric" between "any" and "loss".

Customs Response:

The suggested change has been adopted with respect to addition of the word "volumetric" and § 146.92(c) has been reworded. Customs disagrees that the phrase "utilizing T.D. 66–16" should be deleted. The word "means" should be retained since this section defines terms for use in this subpart.

Comment:

The suggestion was made that proposed § 146.92(d) be re-worded to read as follows:

> "Final product" means any product that is produced in a petroleum refinery subzone from feedstock processed therein, and thereafter removed therefrom or consumed within the zone.

Two commenters suggested that the phrase "and or hydrocarbon product" be inserted after "product" and before "that". Another commenter suggested that the phrase "lost or destroyed in the subzone as provided in § 146.53(c)(1)(iv)" be inserted after "therefrom".

Customs Response:

The first suggestion regarding the rewording of § 146.92(d) has been adopted. The use of attribution by records requires that the amounts removed or consumed actually be measured; such method is not acceptable to account for unmeasured losses. This suggestion has not been

adopted. It is Customs position that 19 U.S.C. 81c(d) applies only to crude petroleum products and not to hydrocarbons in general. Therefore, this suggestion was not adopted.

Comment:

Two commenters suggested that the words "or manufacturer" be inserted after "refiner" and that the words "production facility" be inserted after "refinery" in proposed § 146.92(e). One commenter suggested deletion of the phrase "for which * * * subzone" because attribution is addressed elsewhere in the regulations. Another commenter recommended that the word "for" after "month" be deleted and replaced with "within".

Customs Response:

Regarding the first suggestion, the purpose of these regulations is to implement 19 U.S.C. 81c(d). That statutory provision only applies to crude petroleum refineries in foreign trade zones. Therefore, there is no basis to extend these regulations to "production facilities." The suggestion to remove the reference to final products consumed or removed from the subzone has not been adopted since the statute provides an attribution formula to be used at specific subzones. The word "for" is shorter than "within" and there is no change in substance.

Comment:

One commenter proposed addition of a definition of "Petroleum" to read as follows:

> "Petroleum" means a feedstock listed on the top line of the tables set forth in T.D. 66–16 and includes any hydrocarbon feedstock produced from natural gas liquids or comprised of natural gas liquids.

Customs Response:

Customs disagrees that such a definition is necessary and, therefore, has not included this definition in the final rule.

Comment:

Two commenters recommended that the phrase "listed on the top line of the tables set forth in T.D. 66–16" be replaced with "as defined herein into final products as defined herein". One commenter suggested that the following phrase be added at the end of proposed § 146.92(f):

> * * * and includes any facility that processes a hydrocarbon feedstock utilizing one or more of the units in the definition of a refinery operating unit.

Two other commenters advocated re-naming this definition "Petroleum refinery or production facility" and then adding the following:

> "Production facility" means a facility that primarily converts hydrocarbon feedstocks, light olefins, aromatics and their derivatives into primarily light olefin products such as ethylene or propylene or other products such as toluene, benzene, or derivatives of

olefins and aromatic products such as cyclohexane, acrylates, alcohols, caprolactam, or other petrochemical products.

Customs Response:

As previously stated, there is no authority to extend the application of 19 U.S.C. 81c(d) beyond a crude petroleum refinery.

Comment:

Two commenters proposed deletion of "market" and "each month" from the definition in proposed § 146.92(g).

Customs Response:

Customs disagrees with this suggestion. A refiner has the option to use the market value of each product or a published standard value such as Platts.

Comment:

Two commenters suggested addition of the phrase "is an inventory control" before the word "method" in proposed § 146.92(h) and replacement of the phrase "set forth in T.D. 66–16" with "as verified and adopted by the Secretary of the Treasury".

Customs Response:

The suggested changes have not been adopted. Producibility is not an inventory control because it does not reflect actual feedstocks in inventory at any given time. It is a statutory method to account for import duties owed on privileged foreign feedstocks. The Industry Standards of Potential Production are set forth in T.D. 66–16 and, even if that Treasury Decision is modified in the future, the reference will always be to "T.D. 66–16 as modified by T.D.——".

Comment:

Four commenters suggested replacement of the definition in proposed § 146.92(i) with the following language:

> "Relative value" means a factor assigned to each final product attributed to the separation from a privileged foreign feedstock equal to the ratio of its 'price of product' to the average 'price of product' for all final products at the time of separation.

Customs Response:

Customs disagrees with this suggestion because "relative value" is a dollar value assigned to products and not a factor. Therefore, the definition remains as proposed.

Comment:

Two commenters suggested addition of "or production operating unit" to the title of § 146.92 and insertion of the following language in the definition:

> "Production operating unit" means a unit in a production facility in which feedstock is processed such as a thermal cracking furnace or distillation tower.

Four commenters suggested deletion of proposed § 146.92(j) (definition of "Refinery operating unit") in its entirety. Alternatively, one commenter suggested the definition should read as "a facility within a refinery wherein feedstocks lose their unique physical identity or may undergo changes in physical characteristics". Another commenter agreed with the proposed definition but also suggested adding the words, "including, but not limited to, API gravity, distillation traits, chemical characteristics, etc." Yet another commenter proposed deletion of any reference to "operating unit" in this section and in proposed §§ 146.93(a)(1) and (4), 146.93(b), 146.94(a), and 146.96(a)(1).

Customs Response:

Customs agrees with the position asserted by the commenters that the manufacture and manipulation of feedstocks begins on admission to a refinery subzone because a refiner deliberately mixes various feedstocks on admission to achieve optimum characteristics for processing. For that reason, proposed § 146.92(j) is unnecessary and has been deleted. Based on the assertion by refiners that the mixing occurs on admission, the admission of feedstock in nonprivileged status will be binding and a post-admission request for privileged status will be denied unless the refiner establishes that the feedstock was not manipulated or manufactured to effect a change in tariff classification. A new § 146.93(e) has been added to reflect this position.

Comment:

Two commenters suggested revising proposed § 146.92(k) to read as follows:

> "Time of separation" in the case of privileged foreign feedstock means the manufacturing period in which such feedstock is deemed to have been separated into two or more final feedstocks.

Customs Response:

Customs disagrees with this suggestion since it merely adds words without changing the substance of the definition.

Comment:

Three commenters proposed inclusion of the following language in proposed § 146.93(a) immediately following "Attribution" and before "(1) Producibility":

> (a) *Attribution.* All final products removed from or consumed within a petroleum refinery zone must be attributed to feedstock processed within said petroleum refinery zone in the current or prior manufacturing period. Attribution must be based on records maintained by the operator. Attribution may be made by applying one of the authorized inventory control methods set forth in this section. Records may be maintained on a weight or volume basis.

Two commenters suggested that the phrase "have been introduced into a refinery operating unit" in proposed § 146.93(a)(1) be replaced with "are eligible for attribution, as set forth in paragraph (b), of this

section* * *". Another commenter proposed replacement of the same phrase with "are eligible for attribution, as set forth in paragraph (a)(4) of this section* * *". A third commenter recommended replacement of the same phrase with the words "are eligible for attribution* * *".

Two other commenters suggested the inclusion of the phrase "or production operating unit" after "refinery operating unit".

Customs Response:

Because Customs accepts the assertions of refiners that they begin to manipulate all feedstocks on admission to achieve an optimum set of characteristics for processing, Customs has modified § 146.93(a)(1) accordingly.

Comment:

Two commenters recommended that "[i]n addition, an operator may use such other inventory control method(s) as approved by the Secretary of the Treasury that protects the revenue" be added at the end of proposed § 146.93(a)(3).

Customs Response:

Customs disagrees. The provision for additional methods is covered by § 146.96.

Comment:

Two commenters suggested re-designating proposed § 146.93(a)(4) as (b). The commenters propose the section should read as follows:

> (b) *Feedstock eligible for attribution*. Feedstock admitted into the refinery zone or subzone is eligible for attribution to any final product in accordance with the operator's inventory control method.

One commenter suggested the entire proposed section be deleted and replaced with:

> (4) *Feedstock eligible for attribution*. Feedstock admitted into the refinery zone or subzone is eligible for attribution to the extent that such feedstock is not remaining in tank inventory at the end of the manufacturing period as determined in accordance with the operator's zone procedure. For a given manufacturing period, the quantity of feedstock eligible for attribution may be computed as beginning inventory, plus receipts less shipments of feedstock out of the zone, minus ending inventory.

Customs Response:

Customs has incorporated some of the suggested language and, therefore, § 146.93(a)(4) (redesignated as § 146.93(b)) has been reworded.

Comment:

Four commenters suggested redesignating proposed § 146.93(b) as (c) and replacing the phrase "introduced into a refinery operating unit" with "eligible for attribution under § 146.93(b)* * *".

Customs Response:

Customs agrees and has so modified the wording of this section (redesignated as § 146.93(d)).

Comment:

Four commenters suggested redesignating proposed § 146.93(c) as (d), and deletion of the sentence "[a]d valorem * * * relative value calculation" because duties are not relevant to the relative value calculation.

Customs Response:

Customs disagrees and this language has been retained.

Comment:

One commenter recommended deletion of proposed § 146.94(a) in its entirety. Another commenter suggested that a refiner should only be required to maintain appropriate inventory records to substantiate feedstocks processed and remaining in ending inventory. Two other commenters suggested that the section should read as follows:

> (a) *Feedstock processed.* The operator must maintain appropriate inventory records during the manufacturing period to substantiate the feedstock eligible for attribution under § 146.93(a)(4) and in accordance with the operator's selected inventory control method.

Another variation was offered by a commenter who suggested the section should read as follows:

> (a) *Feedstock processed.* The operator shall maintain appropriate inventory records to establish the quantity of feedstock eligible for attribution under § 146.93(a)(4) during each manufacturing period.

Customs Response:

Customs disagrees that this subsection should be deleted in its entirety. However, Customs does agree with the suggested changes and § 146.94(a) has been reworded to reflect the refiners' assertion that feedstocks are manipulated or manufactured on admission.

Comment:

Two commenters proposed replacement of the language in proposed § 146.94(b) with the following:

> The operator shall maintain records to establish the quantity of products consumed in or removed from the zone or subzone during the entry period.

Another commenter suggested replacing this proposed section with:

> (b) *Final product removed, consumed, lost or destroyed.* The operator shall maintain appropriate inventory records to establish the quantity of final products removed from, consumed in, lost, or destroyed in the subzone during the manufacturing period.

Customs Response:

Customs disagrees with the suggested changes for the reasons noted in the Customs Response with respect to § 146.92(d).

Comment:

Three commenters suggested deletion of any references to "week" in proposed § 146.94(c) and insertion of "approved entry period" instead.

Customs Response:

As was explained in the March 4, 1994, Federal Register notice, while a manufacturing or accounting period may be greater than a week, there is no authority to permit a consumption entry covering products removed from a zone to exceed one week. Thus, the language of § 146.94(c) remains in substance as originally proposed.

Comment:

Two commenters suggested deletion of the phrase "* * *is dutiable if entered for consumption unless otherwise exempt from duty" in proposed § 146.94(d) and that it be replaced with "shall be treated as foreign merchandise when entered for consumption".

Customs Response:

The relevancy of this suggested change is not understood and, therefore, the suggestion has not been adopted. All merchandise, except for domestic status merchandise, when entered for consumption is foreign merchandise.

Comment:

One commenter suggested that the title to proposed § 146.94(e) should read "Attributing gain or loss; acceptable methods" instead of the proposed title. Another commenter remarked that the regulations should specify that determination of gain or loss may be done either at time of separation (production) or at time of removal from or consumption in the zone.

Customs Response:

Neither of these suggested changes have been adopted since they merely add words without changing the substance.

Comment:

One commenter suggested that the word "account" in proposed § 146.94(e)(1) be replaced with "attribute".

Customs Response:

Customs disagrees. Attribution refers to matching actual measured amounts of privileged foreign feedstock consumed in, or removed from, the subzone refinery in the form of final products against the limits imposed by T.D. 66–16 or other approved method.

Comment:

One commenter proposed insertion of the phrase "or loss" after "volume gain" in proposed § 146.94(e)(2) and insertion of the following at the end of the section:

> The operator may determine the feedstock factor using values associated with the total removals from and consumption in the zone or subzone for the period in lieu of using such values for production during the period.

Customs Response:

Customs agrees with respect to the first suggestion. Regarding the second suggestion, it is not clear which "period" the commenter is referring to. Customs has agreed with prior comments that the manufacturing period will be up to a calendar month. Therefore, this change was not adopted.

Comment:

One commenter suggested insertion of the following language at the end of proposed § 146.94(e)(3):

> * * * at either:
> (A) the time of separation, or
> (B) the time of removal from or consumption in the zone or subzone.

Customs Response:

Customs disagrees. As noted above, prior commentors had requested that the manufacturing period not exceed a calendar month and Customs revised the regulations accordingly.

Comment:

A commenter suggested that deviations from T.D. 66–16 be provided for.

Customs Response:

Customs agrees and has amended § 146.95(a)(3) to permit deviations from T.D. 66–16 with approval from Customs. It requires that any such deviation not be inconsistent with any related claim for drawback under 19 U.S.C. 1313.

Comment:

Two commenters advocated incorporation of the entire proposed § 146.95 into proposed § 146.96.

Customs Response:

Customs agrees. Therefore, proposed § 146.96 is now redesignated as § 146.95.

Comment:

Three commenters suggested that any references to "listed in" in proposed § 146.95(b) should be replaced with "provided for".

Customs Response:

Customs agrees with this suggestion and has so changed § 146.95(b) (redesignated as § 146.95(a)(2)).

Comment:

One commenter suggested the following: replacement of the words "using the* * * in T.D. 66–16" in proposed § 146.96(a)(1) with the provisions of § 146.95—to be denominated as new subparagraphs (2) and (3); replacement of the words "not listed" with the words "not provided for"; and replacement of the reference to "T.D. 66–16" with the words "industry standards of potential production on a practical operating basis".

One commenter noted that proposed § 146.96(a)(1) should not be limited to feedstocks introduced into the refinery operating unit. Another commenter suggested replacing the phrase "introduced into a refinery operating unit" with "eligible for attribution".

A commenter proposed deletion of the sentence "The operator is * * * prior period." and the phrase "* * *using the* * * T.D. 66–16".

Customs Response:

Customs does not agree that references to T.D. 66–16 should be deleted from these regulations. Attribution uses the industry standards of potential production on a practical operating basis as set forth in T.D. 66–16. End products which are admitted into the zone and subsequently entered for consumption without any further processing are eligible for attribution, and the text has been modified to reflect this. The definition of a refinery in § 146.92(f) refers to feedstocks and products listed in T.D. 66–16. Thus, to avoid confusion the same terminology is used here.

Comment:

Two commenters suggested deletion of proposed § 146.96(a)(2) in its entirety. Other commenters suggested moving the example in this proposed section to the Appendix.

Customs Response:

Customs disagrees that § 146.96(a)(2) (redesignated at § 146.95(b)) should be deleted. However, the example has been moved to the Appendix.

Comment:

All of the comments received suggested that the Appendix include some introductory language to the effect that where there is any inconsistency between an example and the regulation, the regulation prevails.

Customs Response:

Customs agrees and has incorporated this change.

Comment:

Four of the comments received suggested that any references to "actual production records" and "recordation" in proposed § 146.96(b)

be changed to "refinery accounting records" and "accounting principles", respectively. The suggestion was also made that the example be included in the Appendix.

Customs Response:

Customs disagrees regarding the rewording of § 146.96(b) (redesignated as § 146.95(c)). Accounting records could mean records that summarize net activity over a period. Customs needs to verify actual amounts admitted into, removed from, or consumed in a refinery subzone. Customs also needs to know if any adjustment was made to those amounts recorded rather than a period-end summary which nets the amount without disclosing the existence of any adjustment. The example is more appropriately placed within the section because it illustrates the precise principle applied.

Comment:

One commenter proposed including introductory language in proposed § 146.97(a) as follows:

> An operator may use the FIFO method of inventory accounting. The use of this method is illustrated in the Appendix to this subpart.

Customs Response:

Customs disagrees because § 146.93(a)(3) already provides that FIFO may be used as an inventory method.

Comment:

Most commenters suggested addition of a new § 146.97(d) to provide as follows:

> (d) *Appeal to the Commissioner.* In the event that the Director, Office of Regulatory Audit fails to approve a request under paragraph (c) of this section, an operator may file an appeal with the Commissioner of Customs for further review. Denial by the Commissioner of Customs may be appealed to the Court of International Trade under 28 U.S.C. 1581(i).

Customs Response:

Customs disagrees with this suggestion. The proposal would change the statutory scope of jurisdiction of the Court which is beyond this rulemaking.

Comment:

One commenter noted that the proposed regulations do not address zone-to-zone transfers and accounting for non-privileged foreign goods.

Customs Response:

It is Customs position that these regulations are not the appropriate vehicle for addressing the issue of accounting for non-privileged status merchandise. Additionally, these regulations do not authorize the use of

zone-to-zone transfers where the start of a manufacturing period in one zone refinery would be carried over to another zone refinery. Customs would consider promulgating regulations to handle such transfers but only if interested parties submitted detailed mathematical examples, with dates, showing how such transfers would be recorded by both the first and subsequent refineries, together with how the end products that are removed from the last zone would be entered for consumption, consumed in the zone, or withdrawn for exportation as defined in §§ 146.92(e),(g), (i), and (j). Such a proposal must discuss the responsibilities of each refiner in the transfer chain with respect to recordkeeping and duty liability if there was a failure to maintain these records by one or more of the transferors.

Comment:

A commenter noted that privileged foreign merchandise "liquidations" are not liquidations within the meaning of 19 U.S.C. 1500. Customs has the right to correct the classification and appraisement until the bulletin notice of liquidation is posted and the protest period begins. Prior to such final notice, the importer has the right and obligation to change classification when conditions warrant. Such change of classification does not affect zone status.

Customs Response:

Customs basically agrees and has made modified § 146.65 to clarify this point.

CONCLUSION

Based on the above, Customs believes that the proposed regulatory amendments should be adopted as a final rule with the following changes: § 146.65 is revised to reflect Customs authority under 19 U.S.C. 1500 to fix the final classification of merchandise classified as privileged merchandise; § 146.91 is revised to eliminate unnecessary references to eligible feedstock (the second sentence) and to include a new third sentence to clarify that these regulations do not address zone-to-zone transfers; in § 146.92, one definition is deleted (§ 146.92(j)) and one definition is added (§ 146.92(k)); § 146.93 is expanded to include privileged status after admission (paragraph (e)) and new paragraph (b) is added to clarify feedstock eligible for attribution; in § 146.94, paragraph (a) is revised to clarify recordkeeping requirements applicable to feedstocks admitted into the subzone; and in § 146.95, language is added to subparagraphs (a)(3)(i) and (ii) regarding attribution to product or feedstock not listed in T.D. 66–16, and to subparagraphs (b) regarding Customs use of refinery operating records. Other changes to the proposed regulations involve the renumbering of two provisions caused by the incorporation of proposed § 146.95 into the text of proposed § 146.96, which is redesignated as § 146.95; a corresponding renumbering changes occur in proposed § 146.97, which is now redesignated as § 146.96. Also, the example contained in proposed

§ 146.96(a)(2) is moved to the Appendix, which contains expanded examples.

THE REGULATORY FLEXIBILITY ACT AND EXECUTIVE ORDER 12866

Based on the supplementary information set forth above, pursuant to the provisions of the Regulatory Flexibility Act, 5 U.S.C. 601 *et seq.*, it is certified that the regulations will not have a significant economic impact on a substantial number of small entities. Accordingly, the regulations are not subject to the regulatory analysis or other requirements of 5 U.S.C. 603 and 604. This document does not meet the criteria for a "significant regulatory action" as specified in E.O. 12866.

PAPERWORK REDUCTION ACT

The collection of information requirements contained in these final regulations have been reviewed and approved by the Office of Management and Budget (OMB) in accordance with Paperwork Reduction Act of 1980 (44 U.S.C. 3507) under control number 1515–0189. The estimated average annual burden associated with this collection is 18,824 hours, or 2,353 hours per respondent or recordkeeper. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the U.S. Customs Service, Paperwork Management Branch, Room 6316, 1301 Constitution Avenue, N.W., Washington, D.C. 20229, or the Office of Management and Budget, Attention: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503.

DRAFTING INFORMATION

The principal author of this document was Russell Berger, Regulations Branch, U.S. Customs Service. However, personnel from other offices participated in its development.

LIST OF SUBJECTS IN PART 146

Customs duties and inspection, Entry, Exports, Foreign trade zones, Imports, Penalties, Petroleum, Reporting and recordkeeping requirements.

AMENDMENTS TO THE REGULATIONS

For the reasons stated above, the proposed amendments to Part 146 of the Customs Regulations (19 CFR part 146), which were published at 59 FR 10342 on March 1, 1994, are adopted as a final rule as set forth below.

PART 146—FOREIGN TRADE ZONES

1. The general authority citation for Part 146 is revised to read as follows:

Authority: 19 U.S.C. 66, 81a-81u, 1202 (General Note 20, Harmonized Tariff Schedule of the United States (HTSUS)), 1623, 1624;

* * * * * * *

2. In § 146.65, paragraph (a)(1) is amended by adding a a sentence at the end to read as follows:

§ 146.65 Classification, valuation, and liquidation.

(a) *Classification*—(1)***Notwithstanding the grant of privileged status, Customs may correct any misclassification of any such entered merchandise when it posts the bulletin notice of liquidation under § 159.9 of this chapter.

* * * * * * *

3. Part 146 is amended by adding a new Subpart H and Appendix to read as follows:

SUBPART H —PETROLEUM REFINERIES IN FOREIGN TRADE SUBZONES

Sec.

146.91 Applicability.
146.92 Definitions.
146.93 Inventory control and recordkeeping system.
146.94 Records concerning establishment of manufacturing period.
146.95 Methods of attribution.
146.96 Approval of other recordkeeping systems.

Appendix to Part 146—Guidelines for Determining Producibility and Relative Values for Oil Refining Zones

SUBPART H —PETROLEUM REFINERIES IN FOREIGN TRADE SUBZONES

§ 146.91 Applicability.

This subpart applies only to a petroleum refinery (as defined herein) engaged in refining petroleum in a foreign trade zone or subzone. Further, the provisions relating to zones generally, which are set forth elsewhere in this part, including documentation and document retention requirements, and entry procedures, such as weekly entry, shall apply as well to a refinery subzone, insofar as applicable to and not inconsistent with the specific provisions of this subpart. It does not cover zone-to-zone transfers in which the fact of removal from one zone is ignored.

§ 146.92 Definitions.

(a) *Attribution.* "Attribution" means the association of a final product with its source material.

(b) *Feedstocks.* "Feedstocks" means crude petroleum or intermediate product that is used in a petroleum refinery to make a final product.

(c) *Feedstock factor.* "Feedstock factor" means the relative value of final products utilizing T.D. 66–16 (see § 146.92(h)), and which takes into account any volumetric loss or gain.

(d) *Final product.* "Final product" means any petroleum product that is produced in a refinery subzone and thereafter removed therefrom or consumed within the zone.

(e) *Manufacturing period.* "Manufacturing period" means a period selected by the refiner which must be no more than a calendar month

basis, for which attribution to a source feedstock must be made for every final product made, consumed in, or removed from the refinery subzone.

(f) *Petroleum Refinery.* "Petroleum refinery" means a facility that refines a feedstock listed on the top line of the tables set forth in T.D. 66–16 into a product listed in the left column of the tables set forth in T.D. 66–16.

(g) *Price of Product.* "Price of product" means the average per unit market value of each final product for a given manufacturing period or the published standard product value if updated each month.

(h) *Producibility.* "Producibility" is a method of attributing products to feedstocks for petroleum manufacturing in accordance with the Industry Standards of Potential Production set forth in T.D. 66–16.

(i) *Relative value.* "Relative value" means a value assigned to each final product attributed to the separation from a privileged foreign feedstock based on the ratio of the final product's value compared to the privileged foreign feedstock's duty.

(j) *Time of Separation.* "Time of separation" means the manufacturing period in which a privileged foreign status feedstock is deemed to have been separated into two or more final products.

(k) *Weighted Average.* "Weighted average" means the relative value of merchandise, which is determined by dividing the total value of shipments in a given period by the total quantity shipped in the same given period. See example in section VI of the Appendix to this part.

§ 146.93 Inventory control and recordkeeping system.

(a) *Attribution.* All final products removed from or consumed within a petroleum refinery subzone must be attributed to feedstock admitted into said petroleum refinery subzone in the current or prior manufacturing period. Attribution must be based on records maintained by the operator. Attribution may be made by applying one of the authorized methods set forth in this section. Records must be maintained on a weight or volume basis.

(1) *Producibility.* The producibility method of attribution requires that records be kept to attribute final products to feedstocks which are eligible for attribution as set forth in this section during the current or prior manufacturing period.

(2) *Actual production records.* An operator may use its actual production records as provided for under § 146.95(b) of this subpart.

(3) *Other inventory method.* An operator may use the FIFO (first-in, first-out) method of accounting (see § 191.22(c) of this chapter). The use of this method is illustrated in the Appendix to this part.

(b) *Feedstock eligible for attribution.* Only a feedstock that has been admitted into the refinery subzone is eligible for attribution. For a given manufacturing period, the quantity of feedstock eligible for attribution may be computed as beginning inventory, plus receipts less shipments of feedstock out of the subzone, and less ending inventory.

(c) *Consumption or removal of final product.* Each final product that is consumed in or removed from a refinery subzone must be attributed to a feedstock eligible for attribution during the current or a prior manufacturing period. Each final product attributed as being produced from the separation of a privileged foreign status feedstock must be assigned the proper relative value as set forth in paragraph (d) of this section.

(d) *Relative value.* A relative value calculation is required when two or more final products are produced as the result of the separation of privileged foreign status feedstock. Ad valorem and compound rates of duty must be converted to specific rates of duty in order to make a relative value calculation.

(e) *Privileged status after admission.* Nonprivileged status feedstock is eligible for privileged status only if the request shows to the satisfaction of the Customs Service that there was no manipulation or manufacture of the feedstock to change its tariff classification before the request is granted. The absence of such manipulation or manufacture can be shown by demonstrating that the feedstock was placed in an empty tank, in a tank that contained only feedstock with the same nominal specifications or providing a sample which shows there was no change in tariff status. The existence of negligible amounts of other feedstocks may be disregarded only in accordance with § 146.95(b). A request for after-admission privileged foreign status shall be denied unless the feedstock's tank records from admission to the time that the request is made accompany the request. A refiner who makes such a request shall not put any other feedstock having different nominal specifications into the tank until the request for privileged status is granted. The Customs Service will deny or revoke a post-admission request if a refiner fails to retain the integrity of the feedstock in the tank.

(f) *Consistent use required.* The operator must use the selected method, measurement (weight or volume), and the price of product consistently (see § 146.92(g) of this subpart and paragraph (a) of this section).

§ 146.94 Records concerning establishment of manufacturing period.

(a) *Feedstock admitted into the refinery subzone.* The operator must maintain appropriate inventory records during the manufacturing period to substantiate the feedstock(s) eligible for attribution under § 146.93(b) and in accordance with the operator's selected attribution method.

(b) *Final product consumed in or removed from subzone.* The operator must record the date and amount of each final product consumed in, or removed from the subzone.

(c) *Consumption or removal.* The consumption or removal of a final product during a week may be considered to have occurred on the last day of that week for purposes of attribution and relative value calculation instead of the actual day on which the removal or consumption

occurred, unless the refiner elects to attribute using the FIFO method (see section II of the Appendix to this part).

(d) *Gain or loss.* A gain or loss that occurs during a manufacturing period must be taken into account in determining the attribution of a final product to a feedstock and the relative value calculation of privileged foreign feedstocks. Any gain in a final product attributed to a nonprivileged foreign status feedstock is dutiable if entered for consumption unless otherwise exempt from duty.

(e) *Determining gain or loss; acceptable methods.*

(1) *Converting volume to weight.* Volume measurements may be converted to weight measurements using American Petroleum Institute conversion factors to account for gain or loss.

(2) *Calculating feedstock factor to account for volume gain or loss.* A feedstock factor may be calculated by dividing the value per barrel of production per product category by the quotient of the total value of production divided by all feedstock consumed. This factor would be applied to a finished product that has been attributed to a feedstock to account for volume gain.

(3) *Calculating volume difference.* Volume difference may be determined by comparing the amount of feedstocks introduced for a given period with the amount of final products produced during the period, and then assigning the volume change to each final product proportionately.

§ 146.95 Methods of attribution.

(a) *Producibility.* (1) *General.* A subzone operator must attribute the source of each final product. The operator is limited in this regard to feedstocks which were eligible for attribution during the current or prior manufacturing period. Attribution of final products is allowable to the extent that the quantity of such products could have been produced from such feedstocks, using the industry standards of potential production on a practical operating basis, as published in T.D. 66–16. Once attribution is made for a particular product, that attribution is binding. Subsequent attributions of feedstock to product must take prior attributions into account. Each refiner shall keep records showing each attribution.

(2) *Industry standards of potential production.* The industry standards of potential production on a practical operating basis necessary for the producibility attribution method are contained in tables published in T.D. 66–16. With these tables, a subzone operator may attribute final products consumed in, or removed from, the subzone to feedstocks during the current or a prior manufacturing period.

(3) *Attribution to product or feedstock not listed in T.D. 66–16.* (i) For purposes of attribution, where a final product or a feedstock is not listed in T.D. 66–16, the operator must submit a proposed attribution schedule, supported by a technical memorandum, to the appropriate district director. The district director shall refer the request to the Director, Office of Regulatory Audit ("ORA"), who will verify the refiner's

records and will coordinate with the Director, Office of Laboratories and Scientific Services ("OLSS"). The Director, ORA, shall either approve or deny the request. If the request is approved, the Director, ORA, shall publish a modification of T.D. 66–16. If an operator elects to show attribution on a producibility basis, but fails to keep records on that basis, the operator shall use its actual operating records to determine attribution and any necessary relative value calculation upon the Customs Service demand and subject to verification.

(ii) An operator may attribute a final product to a feedstock in excess of the amount allowed under T.D. 66–16, when authorized by Customs, without losing the ability to attribute under T.D. 66–16 for all other feedstock-final product combinations. The operator must use its actual production records for the requested feedstock-final product combination. The operator must agree in writing that it will not, and it will not enable any other person, to file a drawback claim under 19 U.S.C. 1313 inconsistent with those actual production records for that feedstock-final product combination. The operator shall file its request in accordance with paragraph (a)(3) of this section. The Director, ORA, and the Director, OLSS, must determine whether T.D. 66–16 needs to be modified and shall publish in the Customs Bulletin each approval granted under this paragraph and request public comments with each such approval.

(4) *Attribution to privileged foreign feedstock; relative value.* If a final product is attributed to the separation of a privileged foreign feedstock a relative value must be assigned (see section IV of the Appendix to this part).

(b) *Refinery operating records.* An operator may use the actual refinery operating records to attribute the feedstocks used to the removed or consumed products. Customs shall accept the operator's operating conventions to the extent that the operator demonstrates that it actually uses these conventions in its refinery operations. Whatever conventions are elected by the operator, they must be used consistently in order to be acceptable to Customs. Additionally, Customs may use these records to test the validity of admissions into the subzone, consumption within and removals from the subzone.

Example. If the operator mixes three equal quantities of material in a day tank and treats that product as a three-part mixture in its production unit, Customs will accept the resulting product as composed of the three materials. If, in the alternative, the operator assumes that the three products do not mix and treats the first product as being composed of the first material put into the day tank, the second product as composed of the second material put into the day tank, and the third product as being composed of the third material put into the day tank, Customs will accept that convention also.

§ 146.96 Approval of other recordkeeping systems.

(a) *Approval procedure.* An operator must seek prior approval of another recordkeeping procedure by submitting the following to the Director, Office of Regulatory Audit:

(1) An explanation of the method describing how attribution will be made when a finished product is removed from or consumed in the subzone, and how and when the feedstocks will be decremented;

(2) A mathematical example covering at least two months which shows the amounts attributed, all necessary relative value calculations, the dates of consumption and removal, and the amounts and dates that the transactions are reported to Customs.

(b) *Failure to comply.* Requests received that fail to comply with paragraph (a) of this section will be returned to the requester with the defects noted by the Director, Office of Regulatory Audit.

(c) *Determination by Director.* When the Director, Office of Regulatory Audit, determines that the recordkeeping procedures provide an acceptable basis for verifying the admissions and removals from or consumption in a refinery subzone, the Director will issue a written approval to the applicant.

APPENDIX TO PART 146—GUIDELINES FOR DETERMINING PRODUCIBILITY AND RELATIVE VALUES FOR OIL REFINERY ZONES

Where an example is set out in this Appendix, the example is for purposes of illustrating the application of a provision, and where there is any inconsistency between the example and the provision, the provision prevails to the extent of the inconsistency. Alternative formats are also acceptable so long as they are consistent with the provisions of this Part.

I. *Attribution Using Producibility Showing Manufacturing Periods From Admission to Removal Within a Calender Month:*

Volume losses and gains accounted for by weight.

Day 1:

Receipt into the refinery subzone during a 30-day month:

50,000 pounds privileged foreign (PF) class II crude oil.
50,000 pounds PF class III crude oil.
50,000 pounds domestic status class III crude oil.

Day 10:

Removal from the refinery subzone for exportation of 50,000 pounds of aviation gasoline.

The period of manufacture for the aviation gasoline is Day 1 to Day 10. The refiner must first attribute the designated source of the aviation gasoline.

In order to maximize the duty benefit conferred by the zone operation, the refiner chooses to attribute the exported aviation gasoline to the privileged foreign status crude oil. Under the tables for potential production (T.V. 66–16), class II crude has a 30% potential, and class III

has a 40% potential. The maximum aviation gasoline producible from the class II crude oil is 15,000 pounds (50,000 × .30). The maximum aviation gasoline producible from the privileged foreign status class III crude oil is 20,000 pounds (50,000 × .40). The domestic class III crude would also make 20,000 pounds of aviation gasoline.

The refiner could attribute 15,000 pounds of the privileged foreign class II crude oil, 20,000 pounds of the privileged foreign class III crude oil, and 15,000 pounds of the domestic class III crude oil as the source of the 50,000 pounds of the aviation gasoline that was exported; 35,000 pounds of class II crude oil would be available for further production for other than aviation gasoline, 30,000 pounds of privileged foreign class III crude oil would be available for further production for other than aviation gasoline, and 35,000 pounds of domestic status class III crude oil would be available for further production, of which up to 5,000 pounds could be attributed to aviation gasoline.

Day 21:

Receipt in the refinery subzone:

50,000 pounds PF status class I crude oil.
50,000 pounds PF status class IV crude oil.

Day 30:

Removal from the refinery subzone:

30,000 pounds of motor gasoline for consumption.
10,000 pounds of jet fuel sold to the US Air Force for use in military aircraft.
10,000 pounds of aviation gasoline sold to a U.S. commuter airline for domestic flights.
10,000 pounds of kerosene for exportation.

To the extent that the crude oils that entered production on Day 1 are attributed as the designated sources for the products removed on Day 30, the period of manufacture is Day 1 to Day 30. If the refiner chooses to attribute the crude oils that were admitted on Day 21 as the designated sources of the products removed on Day 30 using the production standards published in T.D. 66–16, the manufacturing period is Day 21 to Day 30. This choice will be important if a relative value calculation on the privileged foreign status crude oil is required, because the law requires the value used for computing the relative value to be the average per unit value of each product for the manufacturing period. Relative value must be calculated if a source feedstock is separated into two or more products that are removed from the subzone refinery. If the average per unit value for each product differs between the manufacturing period from Day 1 to Day 30 and the manufacturing period from Day 21 to Day 30, the correct period must be used in the calculation.

In order to minimize duty liability, the refiner would try to attribute the production of the exported kerosene and the sale of the jet fuel to the US Air Force to the privileged foreign crude oils. For the same reason, the refiner would try to attribute the removed motor gasoline and the aviation gasoline for the commuter airline to the domestic crude oil.

Accordingly, the refiner chooses to attribute up to 5,000 pounds of the domestic status class III crude as the source of the 10,000 pounds of aviation gasoline removed from the subzone refinery for the commuter airline. Since no other aviation gasoline could have been produced from the crude oils that were admitted into the refinery subzone Day 1, the refiner must attribute the remainder to the crude oils that entered production on Day 21. Again, using the production standards from T.D. 66–16, the class I crude could produce aviation gasoline in an amount up to 10,000 pounds (50,000 × .20). Likewise, the class IV crude oil could produce aviation gasoline in an amount up to 8,500 pounds (50,000 × .17).

The refiner selects use of the class I crude as the source of the aviation gasoline. The refiner could attribute up to 27,300 pounds (35,000–5,000 × .91) of the domestic class III crude oil as the source of the motor gasoline. This would leave 2,700 pounds of domestic class III crude available for further production for other than aviation gasoline or motor gasoline. The remaining motor gasoline removed (also 2,700 pounds) must be attributed to a privileged foreign crude oil. The refiner selects the privileged foreign class II crude oil that entered production on Day 1 as the source for the remaining 2,700 pounds of motor gasoline.

This would leave 32,300 pounds of privileged foreign class II crude oil available for further production, of which no more than 27,400 pounds could be designated as the source of motor gasoline. The refiner attributes the jet fuel that is removed from the refinery subzone for the US Air Force for use in military aircraft to the privileged foreign class II crude oil. The refiner could attribute up to 20,995 pounds of jet fuel from that class II crude oil (32,300 × .65). Designating that class II crude oil as the source of the 10,000 pounds of jet fuel leaves 22,300 pounds of privileged foreign class II crude oil available for further production, of which up to 10,995 pounds could be attributed as the source of the jet fuel. Because the motor gasoline and the jet fuel, under the foregoing attribution, would be considered to have been separated from the privileged foreign class II crude oil, a relative value calculation would be required.

The jet fuel is eligible for removal from the subzone free of duty by virtue of 19 U.S.C. 1309(a)(1)(A). The refiner could attribute the privileged foreign class II crude oil as being the source of the 10,000 pounds of jet fuel (22,300 × .65). The refiner chooses to attribute the privileged foreign class III crude oil as the source of the jet fuel. The refiner could attribute to that class III crude oil up to 15,000 pounds of kerosene (30,000 × .50).

II. *Attribution on a FIFO Basis.*

(Accounting for volume losses or gains by the weight method)

Day 1–5:

Transfer, into the Refinery Subzone, from one or more storage tanks into process 150 barrels of Privileged Foreign (PF) Class II crude oil, equivalent to 50,000 pounds.

Day 6:

Removal from the refinery subzone 119 barrels of residual oils to customs territory, equivalent to 40,000 pounds.

Since the operator uses the FIFO method of attribution, as the product is removed from the subzone, or consumed or lost within the subzone, attribution must be to the oldest feedstock available for attribution. Accordingly, the 40,000 pounds of residual oils will be attributed to 40,000 pounds of the PF Class II crude oil from Day 1–5.

Day 10:

Transfer, into the refinery subzone, from one or more storage tanks 4 barrels of domestic motor gasoline blend stock, equivalent to 1,000 pounds to motor gasoline blending tank.

Day 6–15:

Transfer, into the refinery subzone, from one or more storage tanks into process 320 barrels of Domestic Class III crude oil, equivalent to 100,000 pounds.

Day 16:

Removal from the refinery subzone 14 barrels of asphalt to customs territory, equivalent to 5,000 pounds.

The 5,000 pounds of asphalt will be attributed to 5,000 pounds of PF Class II crude oil from Day 1–5.

Day 17:

Removal from the refinery subzone, 324 barrels of motor gasoline to customs territory, equivalent to 81,000 pounds.

The 81,000 pounds of motor gasoline will be attributed to 1,000 pounds of domestic motor gasoline blend stock from Day 10, to the remaining 5,000 pounds of PF Class II crude oil from Day 1–5 and 75,000 pounds of domestic Class III crude oil from Day 6–15.

Day 16–20:

Transfer, into the refinery subzone, from one or more storage tanks into process 169 barrels of Privileged Foreign (PF) Class III crude oil, equivalent to 50,000 pounds.

Day 22:

Removal from the refinery subzone, 214 barrels of jet fuel for exportation, equivalent to 60,000 pounds.

The 60,000 pounds of jet fuel will be attributed to the remaining 25,000 pounds of domestic Class III crude oil from Day 6–15 and 35,000 pounds of PF Class III crude oil from Day 16–20.

Day 21–25:

Transfer, into the refinery subzone from one or more storage tanks into process, 143 barrels of domestic Class I crude oil, equivalent to 50,000 pounds.

Day 30 (end of the manufacturing period):

It is determined that during the manufacturing period just ended, that 34 barrels of fuel, equivalent to 10,000 pounds was consumed, and 5 barrels of oil, equivalent to 1,500 pounds was lost in the refining production process within the refinery subzone.

The 10,000 pounds of fuel consumed will be attributed 10,000 pounds of PF Class III crude oil from Day 16–20. The 1,500 pounds of oil lost in the refining production process will be attributed to 1,500 pounds of PF Class III crude oil from Day 16–20. The remaining 3,500 pounds of PF Class III crude oil from Day 16–20 will be the first to be attributed during the next manufacturing period.

III. *Relative Value Calculation:*

Because privileged foreign feedstocks transferred into process during Day 1–5 and Day 16–20 have two or more products attributed to them, each feedstock will require a relative value calculation.

Relative value calculation for UIN Day 1–5, 50,000 pounds, equivalent to 150 barrels.

	A Lbs	B Bbls	C $/Bbl	D Product value	E R.V. factor	F R.V. bbl	G Dutiable bbl
Residual oil	40,000	119	15.00	1,785	.9047	108	108
Asphalt	5,000	14	13.00	182	.7840	11	11
Motor gasoline ..	5,000	20	26.00	520	1.5682	31	31
Totals ...	50,000	153		2,487		150	150

A = Pounds attributed.
B = Equivalent barrels.
C = Price of product.
D = B × C.
E = C/(Total of column D/attributed crude Bbls).
Residual oil RV factor = 15.00/(2,487/150) = .9047.
F = BxE.
G = Dutiable barrels.

Since all products attributed to the 50,000 pounds (150 BBLS) of PF Class II crude entered customs territory duty equals $7.88 (150 × .0525).

Feedstock factor calculation for UIN Day 16–20, 46,500 pounds equivalent to 157 barrels.

	Lbs	Bbls	$/Bbl	Product value	Feedstock factor	R.V. bbl	Dutiable bbl
Jet fuel	35,000	125	27.00	3,375	1.1030	138	0
Fuel consumed	10,000	34	12.00	408	0.4902	17	0
Process loss	1,500	5	12.00	60	0.4902	2	0
Totals ...	46,500	164		3,843		157	0

Since jet fuel was exported, no duty is applicable. Fuel consumed for refinery process was consumed within the subzone premises and did not enter customs territory, thus no duty is applicable (assume refinery not barred by duty-free consumption restriction). Likewise, the process

loss occurred entirely within the subzone. Therefore, no duty is applicable.

IV. *Attribution to Privileged Foreign Feedstock; Relative Value; Monthly Manufacturing Period, Weekly Entries, Attribution to a Prior Period; Volume Loss or Gain Shown by Volume Differences:*

An operator who elects to attribute on a monthly basis files the following estimated removal of final products for the first week in September:

Jet fuel (deemed exported on international flights)	20,000
Gasoline:	
Domestic consumption	15,000
Duty-free certified as emergency war material	10,000
Petroleum coke exportations	10,000
Distillate for consumption	5,000
Petrochemicals exported	10,000
Total removals	70,000

Because it does not elect to make attributions for feedstocks that were charged to operating units during the same week, the operator attributes the estimated removals to final products made during August from the following feedstocks:

Class II PF (privileged foreign) crude	20,000
Class III PF crude	35,000
Class III D (domestic) crude	20,000
Class III NPF (nonprivileged foreign) crude	20,000
	95,000

During August the operator produced from those feedstocks:

Jet	35,000
Gasoline	40,000
Petroleum coke	10,000
Distillate	5,000
Petrochemicals	15,000
	105,000

There is a gain of: 105,000–95,000 = 10,000.

Using the tables in T.D. 66–16, the following choices are available for attribution:

	Charged	Jet	Gasoline	Petroleum coke	Distillate	Petro-chemical
Class II PF crude ..	20,000	13,000	17,200	4,400	17,200	5,000
Class III PF crude ..	35,000	24,500	31,850	14,000	31,150	10,150
Class III D crude ...	20,000	14,000	18,200	8,000	17,800	5,800
Class III NPF crude	20,000	14,000	18,200	8,000	17,800	5,800

Feedstock factors are calculated:

	Barrels	Value/ Barrels	Value	Feedstock factors
Gasoline	40,000	$25	$1,000,000	.9117
Jet fuel	35,000	23	805,000	.8388
Distillate	5,000	20	100,000	.7294
Petroleum coke	10,000	10	100,000	.3647
Petrochemicals	15,000	40	600,000	1.4587
	105,000		$2,605,000	
Gain	-10,000	$2,605,000		
Total	95,000	95,000 = $27.42 average value p/bbl		

Using the feedstock factor the refiner makes the following attributions:

Jet fuel	24,192	(20,291 feedstock attributed to Class III PF Crude)
	10,808	Class III NPF Crude (attribution of 9066 solely for purpose of accounting for the amount of NPF used)
	35,000	
Gasoline	5,000	(4,559 feedstock attributed to Class III PF Crude)
	5,000	Class III NPF Crude (attribution of 4599 solelyfor purpose of accounting for the amount of NPF used)
	15,000	(13,676 feedstock attributed) (To Class III D Crude)
Petroleum coke	8,418	(3,070 feedstock attributed to Class II PF Crude)
	1,582	Class III NPF Crude (attribution of 577 solely for purposes of accounting for the amount of NPF used).
	10,000	
Distillate	5,000	(3,647 feedstock attributed to Class III Domestic)
Petrochemicals	3,975	(5,800 feedstock attributed to Class III NPF Crude)
	6,025	(8,789 feedstock attributed to Class III PF Crude)
	10,000	

V. *Weekly Entry, Weekly Manufacturing Period, and Relative Values Calculated on the Actual Weighted Average Values at the End of the Week:*

On the weekly estimated production CF 3461, the refiner is required to provide a pro forma invoice or schedule showing the number of units of each type of merchandise to be removed during the week and their zone and dutiable values. For example, on CF 3461 the refiner estimates the following shipments and relative values for the next week and files this on the preceding Friday.

Product	PF shipments (MBBLS)	Value/ Barrel (PLATTS)	Total value
Week 1			
Motor gasoline	20,000	$35	$700,000
Total alkylate	25,000	35	875,000
Heavy reformate	60,000	35	2,100,000
Reformer feed	110,000	35	3,850,000
Raffinates	200,000	35	7,000,000
Jet fuel	200,000	35	7,000,000
Total	615,000		$21,525,000

Attributed feedstock—Class III crude: 615,000 @ $.105 = $64,575 (estimated duties).

During that week the refiner actually removes the following products and reports those on the CF 7501 filed within 10 business days after the CF 3461 is filed. Column 3 is the actual "weighted average" value for the manufacturing period, therefore, no reconciliation is necessary.

1 Product	2 PF shipments (mbbls)	3 Value/ Barrel (wt./avg.)	4 Total value (2) × (3)	5 Relative value factor (3) / (8)	6 Feedstock distribu. (5) × (2) (9)	7 Liq. duties (6) × (10)
Week 1						
Motor gasoline	19,977	$35.70	$713,179	1.104545	22,065	$2,317
Total alkylate	22,907	42.50	973,548	1.314935	30,121	3,163
Heavy reformate	58,164	31.42	1,827,513	.972123	56,542	5,937
Reformer feed	100,279	31.42	3,150,766	.972123	97,484	10,235
Raffinates	170,293	29.55	5,032,158	.914266	155,693	16,348
Jet fuel	168,433	30.04	5,059,727	.929426	156,546	16,437
Total	540,053		$16,756,891		518,451	$54,437
					(9)	(10)

Class III crude consumed: 518,451 x $.105 = $54,437
Volumetric gain: 21,602
Average value/barrel crude consumed = $\frac{\$16,756,891}{518,451} = \$32.321$ (8)

This example shows volumetric gain of 21,602 mbbls. However, in that PF was requested, liquidated duties are only on actual feedstock (class III crude) used in the refining process. (518,451 @ $.105 = $54,437).

VI. *Weekly Entry, Monthly Manufacturing Period, and Relative Values Calculated on the Actual Weighted Average Values at the End of the Month:*

For example, on the CF 3461 the refiner estimates the following shipments and relative values for the next week and files this on the preceding Friday.

1 Product	2 PF shipments (MBBLS)	3 Value/ Barrel (PLATTS)	4 Total value
Week 1			
Motor gasoline	20,000	$35	$700,000
Total alkylate	25,000	35	875,000
Heavy reformate	60,000	35	2,100,000
Reformer feed	110,000	35	3,850,000
Raffinates	200,000	35	7,000,000
Jet fuel	200,000	35	7,000,000
Total	615,000		$21,525,000

Attributed feedstock—Class III crude: 615,000 @ $.105 = $64,575 (estimated duties).

During the week the refiner actually removes the following products and reports those on the CF 7501 filed within 10 business days after the CF 3461 is filed. The reported relative values may be an estimate based on Platts, prior period actual prices, or the refiner's transfer prices. For this example, the estimates are based on the refiner's actual transfer

prices. Listed below are the data to be shown on the weekly CF 7501s with actual quantities shipped and estimated values for weeks 1–5.

1 Product	2 PF shipments (mbbls)	3 Value/ Barrel (estimated)	4 Total value (2) × (3)	5 Relative value factor (3) / (8)	6 Feedstock distribu. (5) × (2)	7 Liq. duties (6) × (10) (9)
Week 1						
Motor gasoline	19,977	$35.70	$713,179	1.104545	22,065	$2,317
Total alkylate	22,9074	2.50	973,548	1.314935	30,121	3,163
Heavy reformate ...	58,164	31.42	1,827,513	.972123	56,542	5,937
Reformer feed	100,279	31.42	3,150,766	.972123	97,484	10,235
Raffinates	170,293	29.55	5,032,158	.914266	155,693	16,348
Jet fuel	168,433	30.04	5,059,727	.929426	156,546	16,437
Total	540,053		$16,756,891		518,451	$54,437
					(9)	(10)

Class III crude consumed: 518,451 x $.105 = $54,437
Volumetric gain: 21,602
Average value/barrel crude consumed = $16,756,891 / 518,451 = $32.321 (8)

1 Product	2 PF shipments (mbbls)	3 Value/ Barrel (estimated)	4 Total value	5 Relative value factor	6 Feedstock distribu.	7 Liq. duties
Week 2						
Motor gasoline	20,651	$36.90	$762,022	1.145429	23,654	$2,484
Total alkylate	23,435	44.25	1,036,999	1.373584	32,190	3,380
Heavy reformate ...	59,819	30.35	1,815,507	.942108	56,358	5,918
Reformer feed	101,167	30.10	3,045,127	.934347	94,526	9,925
Raffinates	172,317	29.30	5,048,888	.909514	156,726	16,456
Jet fuel	165,291	30.70	5,074,434	.952972	157,519	16,539
Total	542,680		$16,782,977		520,973	$54,702

Class III crude consumed: 520,973 x $.105 = $54,702
Volumetric gain: 21,707
Average value/barrel crude consumed = $32.215

1 Product	2 PF shipments (mbbls)	3 Value/ Barrel (estimated)	4 Total value	5 Relative value factor	6 Feedstock distribu.	7 Liq. duties
Week 3						
Motor gasoline	18,689	$34.90	$652,246	1.091819	20,405	$2,142
Total alkylate	21,511	40.25	865,818	1.259190	27,087	2,844
Heavy reformate ...	57,371	30.90	1,772,764	.966682	55,460	5,823
Reformer feed	99,707	30.90	3,080,946	.966682	96,386	10,121
Raffinates	168,112	29.65	4,984,521	.927577	155,938	16,374
Jet fuel	172,092	29.85	5,136,946	.933834	160,707	16,874
Total	537,482		$16,493,241		515,983	$54,178

Class III crude consumed: 515,983 x $.105 = $54,178
Volumetric gain: 21,499
Average value/barrel crude consumed = $31.965

1 Product	2 PF shipments (mbbls)	3 Value/ Barrel (estimated)	4 Total value	5 Relative value factor	6 Feedstock distribu.	7 Liq. duties
Week 4						
Motor gasoline	21,905	$32.85	$719,579	1.027237	22,502	$2,363
Total alkylate	22,552	38.75	873,890	1.211733	27,327	2,869
Heavy reformate ...	58,116	29.60	1,720,234	0.925607	53,791	5,648
Reformer feed	101,058	29.40	2,971,105	0.919353	92,908	9,755
Raffinates	169,823	30.15	5,120,163	0.942806	160,110	16,812
Jet fuel	171,493	31.05	5,324,858	0.970949	166,511	17,484
Total	544,947		$16,729,829		523,149	$54,931

Class III crude consumed: 523,149 x $.105 = $54,931
Gain: 21,798
Average value/barrel crude consumed = $31.979

1 Product	2 PF shipments (mbbls)	3 Value/ Barrel (estimated)	4 Total value	5 Relative value factor	6 Feedstock distribu.	7 Liq. duties
Week 5						
Motor gasoline	8,990	$37.25	$334,878	1.136260	10,215	$1,073
Total alkylate	9,984	45.10	450,278	1.375713	13,735	1,442
Heavy reformate ...	25,351	31.50	798,557	0.960864	24,360	2,558
Reformer feed	43,492	31.35	1,363,474	0.956288	41,592	4,367
Raffinates	75,172	29.95	2,251,401	0.913583	68,677	7,211
Jet fuel	75,795	30.56	2,316,295	0.932190	70,654	7,418
Total	238,784		$7,514,883		229,233	$24,069

Class III crude consumed: 229,233 x $.105 = $24,069
Gain: 9,551
Average value/barrel crude consumed = $32.783

As provided in the regulations, the refiner files an amended CF 7501 for each week based on the refiner's actual weighted average values for the month, as shown below.

Product	Value/ Barrel (MBBLS)
Month end	
Motor gasoline	$35.27
Total alkylate	41.84
Heavy reformate	30.66
Reformer feed	30.54
Raffinates	29.69
Jet fuel	30.42

RECONCILIATION OF WEEK 1
USING MONTH'S END ACTUAL WEIGHTED AVERAGE VALUES

1 Product	2 PF shipments (mbbls)	3 Value/ Barrel (wt./avg.) actual	4 Total value (2) × (3)	5 Relative value factor (3) / (8)	6 Feedstock distribu. (5) × (2)	7 Amended wt. avg. duties (6) × (10) (9)
Motor gasoline	19,977	$35.27	$704,589	1.095716	21,889	$2,298
Total alkylate	22,907	41.84	958,429	1.299823	29,775	3,126
Heavy reformate ...	58,164	30.66	1,783,308	.952499	55,401	5,817
Reformer feed	100,279	30.54	3,062,521	.948771	95,141	9,990
Raffinates	170,293	29.69	5,055,999	.922365	157,072	16,493
Jet fuel	168,433	30.42	5,123,732	.945043	159,176	16,713
Total	540,053		$16,688,578		518,454 (9)	$54,437 (10)

Class III crude consumed: 518,454 x $.105 = $54,437
Volumetric gain: 21,599
Average value/bbl crude consumed = $16,688,578 / 518,454 = $32.189 (8)

NOTE: No change in amended total duties, because duty is computed on total quantity of class III crude used. The difference is amongst the various products, *i.e.*, estimated weekly CF 7501 duties paid for motor gasoline was $2,317, while the reconciled amount as shown above is $2,298. Additional duties owed or refunds due would depend on the reconciliation of the weekly entry as an entirety.

VII. *Weekly entry, monthly manufacturing period, relative values calculated on prior manufacturing period's actual weighted average values. The prior period (PP) values are set forth below:*

Product	Value/ barrel (wt. avg.)
Motor gasoline	$35.28
Total alkylate	41.90
Heavy reformate	31.78
Reformer feed	30.02
Raffinates	31.10
Jet fuel	28.80

Thereafter, the information provided or both the CF 3461 and CF 7501 filed for each weekly entry with respect to relative values would remain the same. The only estimated amount would be the quantity to be removed on the CF 3461 as shown below. On the CF 3461 the refiner estimates the following shipments and uses a prior manufacturing period's actual weighted average values.

1 Product	2 PF shipments (mbbls)	3 Value/ Barrel (PP) (wt. avg.)	4 Total value
Week 1			
Motor gasoline	20,000	$35.28	$705,600
Total alkylate	25,000	41.90	1,047,500
Heavy reformate	60,000	31.78	1,906,800
Reformer feed	110,000	30.02	3,302,200
Raffinates	200,000	31.10	6,220,000
Jet fuel	200,000	28.80	5,760,000
Total	615,000		$18,942,100

Attributed feedstock—Class III crude: 615,000 @ $.105 = $64,575 (estimated duties).

On the CF 7501, the refiner reports the following shipments and uses a prior manufacturing period's actual average values.

1 Product	2 PF shipments (mbbls)	3 Value/ Barrel (PP) (wt. avg.)	4 Total value (2) × (3)	5 Relative value factor (3) / (8)	6 Feedstock distribu. (5) × (2)	7 Liq. duties (6) × (10) (9)
Week 1						
Motor gasoline	19,977	$35.28	$704,789	1.097219	21,919	$2,902
Total alkylate	22,907	41.90	959,803	1.303104	29,850	3,134
Heavy reformate	58,164	31.78	1,848,452	.988368	57,486	6,036
Reformer feed	100,279	30.02	3,010,376	.933632	93,623	9,830
Raffinates	170,293	31.10	5,296,112	.967220	164,710	17,295
Jet fuel	168,433	28.80	4,850,870	.895689	150,863	15,840
Total	540,053		$16,670,402		518,451	$54,437
					(9)	(10)

Class III crude used: 518,451 x $.105 = $54,437
Volumetric gain: 21,602
Average value/barrel crude used = $\frac{\$16,670,402}{518,451} = \$32.154$ (8)

1 Product	2 PF shipments (mbbls)	3 Value/ Barrel (PP) (wt. avg.)	4 Total value	5 Relative value factors	6 Feedstock distribu.	7 Liq. duties
Week 2						
Motor gasoline	20,651	$35.28	$728,567	1.096128	22,636	$2,377
Total alkylate	23,435	41.90	981,926	1.301808	30,508	3,203
Heavy reformate	59,819	31.78	1,901,048	.987386	59,064	6,202
Reformer feed	101,167	30.02	3,037,033	.932704	94,359	9,908
Raffinates	172,317	31.10	5,359,059	.966259	166,503	17,483
Jet fuel	165,291	28.80	4,760,381	.894799	147,903	15,529
Total	542,680		$16,768,014		520,973	$54,702

Class III crude used: 520,973 x $.105 = $54,702
Volumetric gain: 21,707
Average value/barrel crude used = $32.186

1 Product	2 PF shipments (mbbls)	3 Value/ Barrel (PP) (wt. avg.)	4 Total value	5 Relative value factors	6 Feedstock distribu.	7 Liq. duties
Week 3						
Motor gasoline	18,689	$35.28	$659,348	1.099168	20,542	$2,157
Total alkylate	21,511	41.90	901,311	1.305418	28,081	2,948
Heavy reformate ...	57,371	31.78	1,823,250	.990124	56,803	5,964
Reformer feed	99,707	30.02	2,993,204	.935290	93,254	9,792
Raffinates	168,112	31.10	5,228,283	.968938	162,889	17,103
Jet fuel	172,092	28.80	4,956,250	.897280	154,414	16,214
Total	537,482		$16,561,646		515,983	$54,178

Class III crude used: 515,983 x $.105 = $54,178
Volumetric gain: 21,499
Average value/barrel crude used = $32.097

1 Product	2 PF shipments (mbbls)	3 Value/ Barrel (PP) (wt. avg.)	4 Total value	5 Relative value factors	6 Feedstock distribu.	7 Liq. duties
Week 4						
Motor gasoline	21,905	$35.28	$772,808	1.097390	24,038	$2,524
Total alkylate	22,552	41.90	944,929	1.303306	29,391	3,086
Heavy reformate ...	58,116	31.78	1,846,926	.988522	57,447	6,032
Reformer feed	101,058	30.02	3,033,761	.933777	94,365	9,908
Raffinates	169,823	31.10	5,281,495	.967371	164,281	17,250
Jet fuel	171,493	28.80	4,938,998	.895829	153,627	16,131
Total	544,947		$16,818,917		523,149	$54,931

Class III crude used: 523,149 x $.105 = $54,931
Volumetric gain: 21,798
Average value/barrel crude used = $32.149

1 Product	2 PF shipments (mbbls)	3 Value/ Barrel (PP) (wt. avg.)	4 Total value	5 Relative value factors	6 Feedstock distribu.	7 Liq. duties
Week 5						
Motor gasoline	8,990	$35.28	$317,167	1.097698	9,868	$1,036
Total alkylate	9,984	41.90	418,330	1.303671	13,016	1,367
Heavy reformate ...	25,351	31.78	805,655	.988799	25,067	2,632
Reformer feed	43,492	30.02	1,305,630	.934039	40,623	4,265
Raffinates	75,172	31.10	2,337,849	.967642	72,740	7,638
Jet fuel	75,795	28.80	2,182,896	.896080	67,919	7,131
Total	238,784		$7,367,527		229,233	$24,069

Class III crude used: 229,233 x $.105 = $24,069
Volumetric gain: 9,551
Average value/barrel crude used = $32.14

At the end of the month, the refiner must calculate its actual weighted average values for use in the subsequent period.

RECONCILIATION OF RELATIVE VALUE FOR THE SUBSEQUENT PERIOD

1 Product	2 PF shipments (mbbls)	3 Value/ Barrel (PP) (wt. avg.)	4 Total value (2) × (3)	5 Relative value factor (3) / (8)	6 Feedstock distribu. (5) × (2)	7 Liq. duties (6) × (10) (9)
Month end						
Motor gasoline	90,212	$35.27	$3,181,777	1.095682	98,844	$10,379
Total alkylate	100,389	41.84	4,200,276	1.299783	130,484	13,701
Heavy reformate ...	258,821	30.66	7,935,452	.952470	246,519	25,885
Reformer feed	445,703	30.54	13,611,770	.948742	422,857	44,400
Raffinates	755,717	29.69	22,437,238	.922336	697,025	73,188
Jet fuel	753,104	30.42	22,909,424	.945014	711,694	74,726
Total	2,403,946		$74,275,937		2,307,423 (9)	$242,279 (10)

Class III crude used: 2,307,423 x $.105 = $242,279
Volumetric gain: 96,523
Average value/barrel crude used = $74,275,937 / 2,307,423 (8) = $32.19

NOTE: Actual monthly reconcilation data could result in attributions on a product basis that are less than or greater than weekly distributions. This is due to the "weighing" of the data *i.e.*, motor gasoline on a weekly basis was $10,996 as compaired to $10,379 as above. No additional duties are due to the averaging.

MICHAEL H. LANE,
Acting Commissioner of Customs.

Approved: April 5, 1995.
JOHN P. SIMPSON,
Deputy Assistant Secretary of the Treasury.

[Published in the Federal Register, April 27, 1995 (60 FR 20628)]

(T.D. 95–36)

RECORDATION OF TRADE NAME: "CALIFORNIA HIPERMART"

AGENCY: U.S. Customs Service, Department of the Treasury.

SUMMARY: On Tuesday, December 20, 1994, a notice of application for the recordation under Section 42 of the Act of July 5, 1946, as a amended (15 U.S.C. 1124), of the trade name "CALIFORNIA HIPERMART" used by California Hipermart, a Corporation organized under the laws of the State of California, located at 317 S. Palm Avenue, Alhambra, California 91803 was published in the Federal Register (59 FR 65572). The notice advised that before final action was taken on the application, consideration would be given to any relevant data, views, or arguments submitted in writing by any person in opposition to the recordation and

received not later than February 21, 1995. No responses were received in opposition to the notice.

Accordingly, as provided in Section 133.14, Customs Regulations (19 CFR 133.14), the name "CALIFORNIA HIPERMART," is recorded as the trade name used by California Hipermart, a corporation organized under the laws of the State of California, located at 317 S. Palm Avenue, Alhambra, California 91803.

The application states that the trade name is used in connection with the following merchandise descripted below:

Toy and sporting goods
Paper and plastic goods
Houseware and glass
Environmental control apparatus
Electrical apparatus
Clothing
Bicycles

EFFECTIVE DATE: April 28, 1995.

FOR FURTHER INFORMATION CONTACT: Delois P. Johnson, Intellectual Property Rights Branch, 1301 Constitution Avenue, NW., (Franklin Court), Washington, DC 20229 (202–482–6960).

Dated: April 21, 1995.

JOHN F. ATWOOD,
Chief,
Intellectual Property Rights Branch.

[Published in the Federal Register, April 28, 1995 (60 FR 21023)]

(T.D. 95–37)

RECORDATION OF TRADE NAME: "CHENGCORP"

AGENCY: U.S. Customs Service, Department of the Treasury.

SUMMARY: On Tuesday, December 20, 1994, a notice of application for the recordation under Section 42 of the Act of July 5, 1946, as a amended (15 U.S.C. 1124), of the trade name "CHENGCORP" used by Chengcorp, a corporation organized under the laws of the State of California, located at 317 S. Palm Avenue, Alhambra, California 91803 was published in the Federal Register (59 FR 65572). The notice advised that before final action was taken on the application, consideration would be given to any relevant data, views, or arguments submitted in writing by any person in opposition to the recordation and received not later than February 21, 1995. No responses were received in opposition to the notice.

Accordingly, as provided in Section 133.14, Customs Regulations (19 CFR 133.14), the name "CHENGCORP," is recorded as the trade name used by Chengcorp, a corporation organized under the laws of the State of California, located at 317 S. Palm Avenue, Alhambra, California 91803.

The application states that the trade name is used in connection with the following merchandise descripted below:

Toys and sporting goods
Paper and plastic goods
Houseware and glass
Environmental control apparatus
Electrical apparatus
Clothing
Bicycles

EFFECTIVE DATE: April 28, 1995.

FOR FURTHER INFORMATION CONTACT: Delois P. Johnson, Intellectual Property Rights Branch, 1301 Constitution Avenue, NW., (Franklin Court), Washington, DC 20229 (202–482–6960).

Dated: April 21, 1995.

JOHN F. ATWOOD,
Chief,
Intellectual Property Rights Branch.

[Published in the Federal Register, April 28, 1995 (60 FR 21024)]

(T.D. 95–38)

RECORDATION OF TRADE NAME: "WEIGHPACK INTERNATIONAL, B.V."

AGENCY: U.S. Customs Service, Department of the Treasury.

SUMMARY: On Tuesday, December 20, 1994, a notice of application for the recordation under Section 42 of the Act of July 5, 1946, as a amended (15 U.S.C. 1124), of the trade name "WEIGHPACK INTERNATIONAL, B.V.," used by Weighpack International, B.V., a corporation organized under the laws of The Netherlands, located at Stevinstraat 31 A, 2587 EA Den Haag, The Netherlands was published in the Federal Register (59 FR 65573). The notice advised that before final action was taken on the application, consideration would be given to any relevant data, views, or arguments submitted in writing by any person in opposition to the recordation and received not later than February 21, 1995. No responses were received in opposition to the notice.

Accordingly, as provided in Section 133.14, Customs Regulations (19 CFR 133.14), the name "WEIGHPACK INTERNATIONAL, B.V.," is recorded as the trade name used by Weighpack International, B.V., a corporation organized under the laws of The Netherlands, located at Stevinstraat 31 A, 2587 EA Den Haag, The Netherlands.

The application states that the trade name is used in connection with weighing, counting, packaging and orienting equipment for fasteners and hardware items, including the following equipment:

Automatic packaging systems
Carton erectors and carton closers
Labeling systems
Lifting and tipping units
Mechanical and magnetic orienters
High speed hardware counters
Furnace feeders
Pelletizing systems
Soft drop systems
Fibre packaging and dosage systems
Conveyor and transfer systems
Vibration tables
Universal counters
Bulk storage hoppers
Form, fill and seal bagmakers
Counting/weighing tables and systems

EFFECTIVE DATE: April 28, 1995.

FOR FURTHER INFORMATION CONTACT: Delois P. Johnson, Intellectual Property Rights Branch, 1301 Constitution Avenue, NW., (Franklin Court), Washington, DC 20229 (202–482–6960).

Dated: April 21, 1995.

JOHN F. ATWOOD,
Chief,
Intellectual Property Rights Branch.

[Published in the Federal Register, April 28, 1995 (60 FR 21024)]

(T.D. 95–39)

LICENSE CANCELLATIONS

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: General Notice.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 111.51(a), the following Customs broker licenses have been cancelled due to the death of the broker. These licenses were issued in various Customs Districts.

Customs broker	*License No.*
Alfred J. Stanoch	3407
Raymond Hemerich	4752

Dated: April 24, 1995.

PHILIP METZGER,
Director,
Trade Compliance Division.

[Published in the Federal Register, April 28, 1995 (60 FR 21023)]

[T.D. 95–40]

REVOCATION OF CUSTOMS BROKER LICENSES

AGENCY: U.S. Customs Service, Department of Treasury.

ACTION: General notice.

SUMMARY: Notice is hereby given that on March 30, 1995, the Secretary of the Treasury, purusant to Section 641, Tariff Act of 1930, as amended, (19 U.S.C. 1641), and Part 111.74 of the Customs Regulations, as amended (19 CFR 111.74), ordered the revocation of the following Customs broker licenses due to the failure of the broker to file the status report as required by 19 CFR 111.30(d). These licenses were issued in the Los Angeles District. The list of affected brokers is as follows:

Customs broker	*License No.*
Robert N. Altman	06258
Sheba Arif-Ott	10692
Martha V. Blanchette	06165
Ronald A. Caligagan	07338
Hector N. Cruz	05699
Regina M. Farnin	11771

Customs broker	*License No.*
Steven Goldstein	12782
Sharon A. Herbison	05292
Gary A. Lenthall	09785
Susan Joy Nadler	06254
Lillian A. Nevala	04238
Sharon L. Noel	06191
Brenda K. Osborne	10926
Lane Peterson	12572
Christine Ann Petri	13425
Leroy B. Powers	02742
Jan W. Richard	05120
Dwight E. Richardson, Jr.	04740
Gail Z. Rubenstein	06394
Maureen Theresa Saul	09736
Craig A. Sheppard	09800
Renee E. Stein	07160
Deborah A. Todd	12505
Nancy Ya-Ping Woo	13285

Dated: April 24, 1995.

PHILIP METZGER,
Director,
Trade Compliance Division.

[Published in the Federal Register, April 28, 1995 (60 FR 21023)]

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19 CFR Parts 7, 11, 12, 18, 19, 24, 54, 101, 102, 111, 114, 123, 128, 132, 134, 141, 145, 146, 148, 151, 152, 177, 181, and 191

(T.D. 95–29)

TECHNICAL AMENDMENTS TO THE CUSTOMS REGULATIONS; CORRECTION

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Final rule; correction.

SUMMARY: This document makes a correction to the document published in the Federal Register which made certain technical corrections to various authority citations to reflect amendments to the Harmonized Tariff Schedule of the United States made by the North American Free Trade Agreement (NAFTA) and the Uruguay Round of the General Agreement on Tariffs and Trade (GATT).

DATES: This correction is effective April 28, 1995.

FOR FURTHER INFORMATION CONTACT: Gregory R. Vilders, Attorney, Regulations Branch (202) 482–6930.

SUPPLEMENTARY INFORMATION:

BACKGROUND

On April 11, 1995, Customs published in the Federal Register (60 FR 18347) T.D. 95–29 to make certain technical corrections to various statutory authority citations contained in the Customs Regulations (19 CFR Chapter 1) to reflect amendments to the Harmonized Tariff Schedule of the United States (HTSUS) made by the North American Free Trade Agreement (NAFTA) and the Uruguay Round of the General Agreement on Tariffs and Trade (GATT).

This document corrects an error contained in T.D. 95–29. The error concerns the amendment to § 141.4. Because of a recent revision to § 141.4, the references in T.D. 95–29 to paragraph (a) and General Note 4 in § 141.4 did not accurately reflect the recently revised structure and text of § 141.4.

T.D. 94–51, published in the Federal Register (59 FR 30289) on June 13, 1994, regarding express consignments; formal and informal entries of merchandise and administrative exemptions revised § 141.4 on an interim basis. The revision renumbered the paragraphs and updated the authority citation to the Harmonized Tariff Schedule of the United States (HTSUS) from General Note 4 to General Note 13, which was the correct citation at that time. This interim revision was finalized in T.D. 95–31, which was published in the Federal Register (60 FR 18983) on April 14, 1995. The technical correction amendment to § 141.4 in T.D. 95–29, inadvertently, did not take into account the revision to § 141.4 in T.D. 94–51. Accordingly, this document corrects that error.

CORRECTION OF PUBLICATION

Accordingly, the publication on April 11, 1995 of the final rule (T.D. 95–29) (60 FR 18347) is corrected as follows:

1. On page 18347, in the third column under the heading *Part 141*, the references to "Section 141.4(a)" and "General Note 4" are corrected to read "Section 141.4(b)(1)" and "General Note 13", respectively.

2. On page 18348, in the third column under Part 141, the second instruction is corrected to read "In § 141.4, the reference in paragraph (b)(1) to "General Note 13" is revised to read "General Note 16".

Dated: April 24, 1995.

HAROLD M. SINGER,
Chief,
Regulations Branch.

[Published in the Federal Register, April 28, 1995 (60 FR 21043)]

U.S. Customs Service

General Notices

COPYRIGHT, TRADEMARK, AND TRADE NAME RECORDATIONS

(No. 4–1995)

AGENCY: U.S. Customs Service, Department of the Treasury.

SUMMARY: The copyrights, trademarks, and trade names recorded with the U.S. Customs Service during the month of March 1995 follow. The last notice was published in the CUSTOMS BULLETIN on April 5, 1995. Corrections or information to update files may be sent to:

U.S. Customs Service
IPR Branch
1301 Constitution Avenue NW (Franklin Court)
Washington, DC 20229

FOR FURTHER INFORMATION CONTACT: John F. Atwood, Chief, Intellectual Property Rights Branch, (202) 482–6960.

Dated: April 26, 1995.

JOHN F. ATWOOD,
Chief,
Intellectual Property Rights Branch.

The list of recordations follow:

04/10/95
07:49:34

U.S. CUSTOMS SERVICE
IPR RECORDATIONS ADDED IN MARCH 1995

PAGE 1
DETAIL

REC NUMBER	EFF DT	EXP DT	NAME OF COP, TMK, TNM OR MSK	OWNER NAME	RES
COP9500020	19950321	20150321	SPORT	GRAND BONANZA USA INC.	N
COP9500021	19950322	20150322	VINTAGE TRACTOR	TRAVIS EDHARD BURFORD	N
COP9500022	19950322	20150322	VINTAGE MINDMILL	TRAVIS EDHARD BURFORD	N
COP9500023	19950322	20150322	FIGHTING GORILLA	CHASE INTERNATIONAL INC.	N
COP9500024	19950322	20150322	SOHO	L&P PROPERTY MANAGEMENT CO.	N
COP9500025	19950322	20150322	OPERATION WOLF 3	TAITO CORPORATION	N
COP9500026	19950322	20150322	GLOBAL CHAMPION	TAITO CORPORATION	N
COP9500027	19950329	20150329	GUARDIAN ANGEL	MARTHA M. POWERS	N
COP9500028	19950329	20150329	GUARDIAN ANGEL "LEAD," WING	MARTHA M. POWERS	N
COP9500029	19950329	20150329	SET OF # 1 OF GUARDIAN ANGEL JEWELRY	MARTHA M. POWERS	N
COP9500030	19950329	20150329	PECOS VALLEY DIAMOND	MAYATEX, INC.	N
COP9500031	19950329	20150329	TRIPLE DIAMOND	MAYATEX, INC.	N
COP9500032	19950329	20150329	SNAKELIGHT-HOME (2)	BLACK & DECKER INC.	N
COP9500033	19950329	20150329	SNAKELIGHT-HOME (3)	BLACK & DECKER INC.	N
COP9500034	19950329	20150329	SNAKELIGHT-SHOP (4)	BLACK & DECKER INC.	N
COP9500035	19950329	20150329	SNAKELIGHT-SHOP (3)	BLACK & DECKER INC.	N
COP9500036	19950329	20150329	SNAKELIGHT-SHOP (2)	BLACK & DECKER INC.	N
COP9500037	19950329	20150329	SNAKELIGHT-SHOP (1)	BLACK & DECKER INC.	N
COP9500038	19950329	20150329	SNAKELIGHT-AUTO (4)	BLACK & DECKER INC.	N
COP9500039	19950329	20150329	SNAKELIGHT-AUTO (3)	BLACK & DECKER INC.	N
COP9500040	19950329	20150329	SNAKELIGHT-AUTO (2)	BLACK & DECKER INC.	N
COP9500041	19950329	20150329	SNAKELIGHT-AUTO (1)	BLACK & DECKER INC.	N
COP9500042	19950329	20150329	SNAKELIGHT-HOME (4)	BLACK & DECKER INC.	N
COP9500043	19950329	20150329	SNAKELIGHT-HOME (1)	BLACK & DECKER INC.	N
COP9500044	19950329	20150329	SNAKELIGHT-HOME	BLACK & DECKER INC.	N
COP9500045	19950329	20150329	SNAKELIGHT-SHOP	BLACK & DECKER INC.	N
COP9500046	19950329	20150329	SNAKELIGHT-AUTO	BLACK & DECKER INC.	N
SUBTOTAL RECORDATION TYPE		27			
TMK9500129	19950301	20030413	ALEN WITH DESIGN	BINI IMPORTS & TRADE CORP.	N
TMK9500130	19950321	20021023	COLE OF CALIFORNIA	CCC ACQUISITION CORP.	N
TMK9500131	19950321	20060805	COLE	CCC ACQUISITION CORP.	N
TMK9500132	19950321	20021123	COLE OF CALIFORNIA	CCC ACQUISITION CORP.	N
TMK9500133	19950321	20030831	AHAVA AND DESIGN	AHAVA USA INC.	Y
TMK9500134	19950321	20040820	LEE	H.D. LEE COMPANY	N
TMK9500135	19950321	20040820	LEE	H.D. LEE COMPANY	N
TMK9500136	19950321	20040802	RIDERS AND R DESIGN	H.D. LEE COMPANY	N
TMK9500137	19950321	20060819	LOW PROFILE	HUNTER FAN COMPANY	N
TMK9500138	19950321	20030727	N.Y.L.A.	CABORT INTERNATIONAL INC.	Y
TMK9500139	19950321	20040111	STREAMLINE	STREAMLINE INDUSTRIES INC.	Y
TMK9500140	19950321	20041211	J. CREW	J. CREW INTERNATIONAL INC.	N
TMK9500141	19950321	20041206	VIRTUAL VISION AND DESIGN	VIRTUAL VISION INC.	N
TMK9500142	19950321	20041206	VIRTUAL VISION	VIRTUAL VISION INC.	N
TMK9500143	19950321	20040419	V AND DESIGN	VIRTUAL VISION INC.	N
TMK9500144	19950321	20041214	SUNKIST	SUNKIST GROWERS INC.	N
TMK9500145	19950321	20070609	ROPE COLOR MARK	SUNSHINE CORDAGE CORPORATION	N
TMK9500146	19950321	20050110	DIAGONAL LABEL DESIGN	WURZBURG HOLDING S.A.	N
TMK9500147	19950321	20040906	FLY LABEL	WURZBURG HOLDING S.A.	N

REC NUMBER	EFF DT	EXP DT	NAME OF COP, TMK, TNM OR MSK	OWNER NAME	RES
TMK9500148	19950322	20050112	ROLEX	ROLEX WATCH U.S.A. INC.	Y
TMK9500149	19950322	20030216	COMPONENT OF A TRACK LIGHTING SYSTEMS	JUNO LIGHTING INC.	N
TMK9500150	19950322	20000717	TRACK LIGHTING ADAPTER	JUNO LIGHTING INC.	N
TMK9500151	19950322	20030216	STYLIZED FEATURES OF A LIGHTING FIXTURE	JUNO LIGHTING INC.	N
TMK9500152	19950322	20010521	PLASTI-CUT	PRACTICAL PRODUCTS CO., INC.	N
TMK9500153	19950322	20041227	TIGER SNAKE	BOLLE AMERICA INC.	Y
TMK9500154	19950322	20030817	MISCELLANEOUS THAI CHARACTER DESIGN	THAI PRESIDENT FOOD COMPANY	N
TMK9500155	19950322	20060304	MAMA	THAI PRESIDENT FOOD COMPANY	N
TMK9500156	19950322	19960501	INVERNESS	WARNACO INC.	N
TMK9500157	19950322	20041112	FANTASY	FANTASY INC.	N
TMK9500158	19950322	20041022	CIRCLE F DESIGN	FANTASY INC.	N
TMK9500159	19950322	20050401	RONALD MCDONALD	MCDONALD'S CORPORATION	N
TMK9500160	19950322	20040809	STRIPECHECK AND DESIGN	REEBOK INTERNATIONAL LTD.	N
TMK9500161	19950322	20050219	NIVEA	BEIERSDORF AG	N
TMK9500162	19950322	20050219	NIVEA	BEIERSDORF AG	N
TMK9500163	19950322	20041122	FLAMING 777	MIRAGE RESORTS, INC.	N
TMK9500164	19950322	19960831	HARTZ	HTZ INVESTMENT CORPORATION	N
TMK9500165	19950322	20020919	HARTZ	HTZ INVESTMENT CORPORATION	N
TMK9500166	19950322	20040924	HARTZ	HTZ INVESTMENT CORPORATION	N
TMK9500167	19950322	20060805	COLE	CCC ACQUISTION CORPORATION	N
TMK9500168	19950322	20090221	VERTIGO	DANIEL MIMOUN AND SIMON ATTIAS	N
TMK9500169	19950322	20020929	AVIA	AVIA GROUP INTERNATIONAL INC.	N
TMK9500170	19950322	19980404	SEA ROVERS	WARNACO INC.	N
TMK9500171	19950322	19990210	BEACHERS	WARNACO INC.	N
TMK9500172	19950322	20020327	AQUAKNIT	WARNACO INC.	N
TMK9500173	19950322	20030917	COLDFRONT V	WARNACO INC.	N
TMK9500174	19950322	20051008	THERMAX	WARNACO INC.	N
TMK9500175	19950322	20031005	SHEER MAGIC	WARNACO INC.	N
TMK9500176	19950322	20030917	COOLFRONT V	WARNACO INC.	N
TMK9500177	19950322	19961116	TOUR DE FORCE	WARNACO INC.	N
TMK9500178	19950322	20040803	SAND DUNE	WARNACO INC.	N
TMK9500179	19950322	20090502	LINDS AND DESIGN	LIND SHOE COMPANY	N
TMK9500180	19950322	19970614	LEAPING STAG DESIGN	AUTHENTIC FITNESS PRODUCTS INC.	N
TMK9500181	19950322	20041122	GOLD & BLACK COLOR SCHEME	STANLEY WORKS	N
TMK9500182	19950329	20041101	WIND SPEED MEASURING INSTRUMENT	HALL BROTHERS MANUFACTURING CO.	N
TMK9500183	19950329	20030727	GUARDIAN ANGEL	MARTHA M. POWERS	N
TMK9500184	19950329	20020901	ANGEL JEWELRY	MARTHA M. POWERS	N
TMK9500185	19950329	20040621	WESTIE JR. FASHIONS	NINE WEST GROUP INC.	Y
TMK9500186	19950329	20040426	NINE WEST NW SPORT AND DESIGN	NINE WEST GROUP INC.	Y
TMK9500187	19950329	20040405	NINE WEST AND DESIGN	NINE WEST GROUP INC.	Y
TMK9500188	19950329	20030608	NINE WEST	NINE WEST GROUP INC.	Y
TMK9500189	19950329	20021013	9 & CO.	NINE WEST GROUP INC.	Y
TMK9500190	19950329	20020714	FOREVER	NINE WEST GROUP INC.	Y
TMK9500191	19950329	20080913	TOPAZIO	NINE WEST GROUP INC.	Y
TMK9500192	19950329	20021215	9 WEST & CO.	NINE WEST GROUP INC.	Y
TMK9500193	19950329	20040906	ENZO ANGIOLINI	NINE WEST GROUP INC.	Y
TMK9500194	19950329	20000724	FLEXOVIT	FLEXOVIT USA, INC.	N
TMK9500195	19950329	20030925	DETTOL	RECKITT & COLMAN OVERSEAS LTD.	N
TMK9500196	19950329	20031113	DETTOL AND DESIGN	RECKITT & COLMAN OVERSEAS LTD.	N

REC NUMBER	EFF DT	EXP DT	NAME OF COP, TMK, TNM OR MSK	OWNER NAME	RES
TMK9500197	19950329	20030629	NINE WEST SPA COLLECTION AND DESIGN	NINE WEST GROUP INC.	Y
TMK9500198	19950330	20061125	CALVIN KLEIN	CALVIN KLEIN TRADEMARK TRUST	N
TMK9500199	19950330	20040301	CALVIN KLEIN	CALVIN KLEIN TRADEMARK TRUST	N
TMK9500200	19950330	20000703	C & K	CALVIN KLEIN TRADEMARK TRUST	N
TMK9500201	19950330	20000703	CALVIN KLEIN	CALVIN KLEIN TRADEMARK TRUST	N
TMK9500202	19950330	20031214	CALVIN KELEIN	CALVIN KLEIN TRADEMARK TRUST	N
TMK9500203	19950330	20070512	C AND K	CALVIN KLEIN TRADEMARK TRUST	N
TMK9500204	19950330	20010129	CALVIN KLEIN	CALVIN KLEIN	N
TMK9500205	19950331	20040816	CONFIGURATION OF A BOTTLE DESIGN	COCA-COLA COMPANY INC.	N
TMK9500206	19950331	20081220	MINUTE MAID	COCA-COLA COMPANY INC.	N
TMK9500207	19950331	20070310	COCA-COLA	COCA-COLA COMPANY INC.	N
TMK9500208	19950331	20000906	SPRITE	COCA-COLA COMPANY INC.	N
TMK9500209	19950331	20000412	COCA-COLA AND BOTTLE DESIGN	COCA-COLA COMPANY INC.	N
TMK9500210	19950331	20050814	COKE	COCA-COLA COMPANY INC.	N
TMK9500211	19950331	20080131	COCA-COLA	COCA-COLA COMPANY INC.	N
TMK9500212	19950331	20080131	COCA-COLA	COCA-COLA COMPANY INC.	N
TMK9500213	19950331	20070628	COCA-COLA & DESIGN	COCA-COLA COMPANY INC.	N

SUBTOTAL RECORDATION TYPE 85

TOTAL RECORDATIONS ADDED THIS MONTH 112

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, DC, April 26, 1995.

The following documents of the United States Customs Service, Office of Regulations and Rulings, providing notice of final determination concerning the country of origin of certain optical spectroscopy instrument systems, have been determined to be of sufficient interest to the public and U.S. Customs Service field offices to merit publication in the CUSTOMS BULLETIN.

HARVEY B. FOX,
Director,
Office of Regulations and Rulings.

NOTICE OF ISSUANCE OF FINAL DETERMINATION CONCERNING OPTICAL SPECTROSCOPY INSTRUMENT SYSTEMS

AGENCY: U.S. Customs Service, Department of Treasury.

ACTION: Notice of final determination.

SUMMARY: This document provides notice that Customs has issued a final determination concerning the country of origin of certain optical spectroscopy instrument systems which are being offered to the General Services Administration under GSA Solicitation No. FCGS–Z7–89–0018–2–N. The final determination found that based upon the facts presented, the country of origin of the optical spectroscopy instrument systems in the U.S.

DATE: The final determination was issued on April 10, 1995. A copy of the nonconfidential portions of this final determination will be published in "CUSTOMS BULLETIN AND Decisions." Any party-at-interest, as defined at 19 CFR 177.22(d), may seek judicial review of this final determination within 30 days of May 1, 1995.

FOR FURTHER INFORMATION CONTACT: Monika Rice, Attorney-Advisor, Office of Regulations and Rulings, (202–482–6980).

SUPPLEMENTARY INFORMATION: Notice is hereby given that on April 10, 1995, pursuant to Subpart B of Part 177, Customs issued a final determination concerning the country of origin of certain optical spectroscopy instrument systems which are being offered to the the General Services Administration in a procurement designated under GSA Solicitation No. FCGS–Z7–89–0018–2–N. This final determination was issued at the request of one of the offerors under procedures set forth at 19 CFR 177 subpart B, which implements Title III of the Trade

Agreements Act of 1979, as amended (19 U.S.C. 2511–18). The final determination concluded that based upon the facts presented that Australian optics module shells are substantially transformed in the U.S. as a result of being further processed and assembled with other components into optical spectroscopy instrument systems in the U.S.

This document gives notice pursuant to section 177.29, Customs Regulations (19 CFR 177.29), of that final determination. Any party-at-interest, as defined at 19 CFR 177.22(d), may seek judicial review of this final determination within 30 days of May 1, 1995.

Dated: April 10, 1995.

HARVEY B. FOX,
Director,
Office of Regulations and Rulings.

[Published in the Federal Register, May 1, 1995 (60 FR 21241)]

DEPARTMENT OF THE TREASURY,
U.S. CUSTOMS SERVICE,
Washington, DC, April 10, 1995.

MAR–2–05 R:C:S 735315 MLR
Category: Marking

MS. ROSEMARIE SMAILCOMBE
MANAGER, CORPORATE CUSTOMS
VARIAN ASSOCIATES, INC.
P.O. Box 10800
Palo Alto, CA 94303–0883

Re: U.S. Government Procurement; Final Determination; Country of origin of spectrometer subassemblies; printed circuit boards; computer; printer; assembly; substantial transformation; Title III, Trade Agreements Act of 1979 (19 U.S.C. 2511); Subpart B, Part 177, Customs Regulations (19 CER lVV.21 *et seq.*)

DEAR MS. SMALLCOMBE:

This is in reference to letters dated August 17, 1993, and January 3, 1994, requesting a final determination under Subpart B of Part 177, Customs Regulations (19 CFR 177.21 *et seq.*). Under these regulations, which implement Title III of the Trade Agreements Act of 1979, as amended (19 U.S.C. 2511 *et seq.*), the Customs Service issues country of origin advisory rulings and final determinations whether an article is or would be a product of a designated foreign country or instrumentality for the purpose of granting waivers of certain "Buy America" restrictions in U.S. law or practice for products offered for sale to the U.S. Government.

This final determination concerns the country of origin of certain Optical Spectroscopy Instrument ("OSI") systems which Varian Associates, Inc. ("Varian") assembles in the U.S. from domestic and imported components, and which are being offered to the General Services Administration in a procurement designated under GSA Solicitation No. FCGS–Z7–89–0018–2–N. Accordingly, Varian is a party-at-interest within the meaning of 19 CFR 177.22(d)(1), and is entitled to request this final determination.

Facts:

The merchandise consists of certain OSI systems. Three product lines are at issue Atomtc Absorption (AA) spectrometers, Ultraviolet-Visible-Near Infrared (UV-Vis-NIR) spectrometers, and Inductively Coupled Plasma-Atomic Emission Spectroscopy (ICP-AES) spectrometers. The AA and ICP-AES spectrometers share similar applications such

as in pollution control and the clinical testing of blood, urine, and other biological materials. The UV-Vis-NIR spectrbmeter has a wider range of applications such as DNA analysis, reaction monitoring, and other optical testing.

All of the products have three essential elements: a controlling computer, an optics module, and an output device such as a printer. The shells and related components for the optics module will be imported from Australia. The shells typically include four major components: a sampling device, a furnace, light tubes, and mirror/optics. The shell, however, will not contain any of the printed wiring board assemblies ("PWBs") (Varian states that PWBs are essentially the same as printed circuit boards) necessary for operation and control of the module. The PWBs which include power supply boards, boards to control the instrument system, and boards to interface with the dedicated personal computer, are manufactured in the U.S., and will be shipped to the customer site where they will be integrated into the shells to create a finished optics module. This module will then be further assembled with a controlling computer and printer, also stated to be of U.S. origin, to create the OSI spectroscopy system.

Varian states mhat the process of assembling the PWBs into the optic module shells to create finished optics modules, and the testing of the finished product is complex and extensive, involving numerous steps and a large number of components. One example provided is the assembly of the ICP-ES Optics Modules which requires the incorporation of the following U.S. PWBs: [ ].

Another example provided is the installation of U.S. PWBs into Australian shells to create the Cary 4 and Cary 5 models. The principal steps are as follows: [ ].

To assemble an ICP module 200 OSI system, it is necessary to install the base software; install the applicarions software; interconnect the water cooling system, the vacuum pump system, and the computer; install the GPIB interface card; set up the printer; set up the module, including the argon gas connection and the power connections; perform a resolution test on the system; and perform an analytical performance test, including tests for signal intensity, signal background ratios, analytical calibration accuracy, and in-run (short term) precision.

Consequently, im is claimed that since over [ ] components are involved in the assembly of the U.S. PWBs (which are rhe "brains" of the finished product) into the Australian shells, and the finished optics module unit undergoes extensive calibration and performance testing (which requires hours to complete), and precision, attention to detail, skill, and specialized equipment are required, the imported shell is substantially transformed in the U.S. In addition, it is claimed that the U.S. PWBs give the optics module the ability to analyze. Furthermore, since the imported shells lack their source of radiation, detectors, PWBs, and personal computers, which amount to over half the cost of the completed spectrometers, and the computer, the optics module, and the printer are intrinsically co-dependent and mutually crucial to the operation of the OSI system, it is claimed that the final OSI spectroscopy system should be considered a product of the U.S.

A classification ruling, Headquarters Ruling Letter (HRL) 957284 dated December 7, 1994, was issued which held that the optics module imparts the essential character of finished spectrometers because the monochromator, present in the optics module at the time of importation, contains the precision optics essential for analyzing samples and performs the actual function of the spectrometer, which is physical analysis. Furthermore, it was stated that the modules are dedicated for use as spectrometers, and the optics are precisely set in the subassemblies prior to importation. Although it was claimed that the subassemblies lack any of the control components necessary for use as spectrometers, and that the capabilities lie in the components added in the U.S. (i.e., the personal computers and PWBs), it was held that the test is not whether the modules perform as if they were finished spectrometers, but whether they impart the essential character of finished spectrometers; accordingly, they are classifiable in subheading 9027.30.40, Harmonized Tariff Schedule of the United States (HTSUS)

Issue:

Whether the assembly of the various components into the imported unfinished optic module constitutes a substantial transformation, such that the OSI spectroscopy system may be considered a product of the U.S.

Law and Analysis:

As prescribed under Title III of the Trade Agreements Act, the origin of an article not wholly the growth, product, or manufacture of a single country is to be determined by the

rule of substantial transformation. 19 U.S.C. 2518(4). Such an article is not a product of a country unless it has been substantially transformed there into a new and different article of commerce with a name, character or use different from that of the article or articles from which it was transformed.

Varian claims that the U.S. manufacture and assembly of PWBs into Australian-imported shells for optics modules substantially transform the imported components into finished optics modules of U.S. origin. In the U.S., a new and different article with a separate identity emerges when the imports are integrated with the Varian power boards. The optical module shells become finished optical modules with a new name, character, and use. It is claimed that the Australian-sourced shell and related components for the optics module have no use unless several components are assembled together, and the character of the optical spectroscopy system is imparted by a totality of several elements, not by a single component.

Varian claims that the PWBs physically alter the imported shells to provide the finished optics module with the very essence and particular characteristics of the finished product. Varian also claims that the imported shells, consisting of a sampling device, a furnace, light tubes, and mirrors/optics cannot analyze and are non-operational, and that as a result of the U.S. operations, the imported articles receive the ability to analyze. Moreover, Varian alleges that the module itself, even when assembled with the PWBs, is not completed until it is integrated into a complete OSI system with a domestic computer and printer. Lastly, the imported module loses its separate identity when software is loaded. As support, Varian cites *Data General Corp. v. United States*, 4 CIT 182 (1982), where it was held that the U.S. programming of imported programmable read only memories (PROMs) substantially transformed these articles into U.S. goods. Varian also states that the manufacture of the module involves the fabrication of metal parts, finishing processes, and assembly of subassemblies, which are performed by skilled assembly personnel. Furthermore, the task of assembling the PWBs, connecting the computer and the printer into the optics module, also requires a substantial amount of time.

In determining whether the combining of parts or materials constitutes a substantial transformation, the issue is the extent of operations performed and whether the parts lose their identity and become an integral part of the new article. *Belcrest Linens v. United States*, 573 F. Supp. 1149 (CIT 1983), *aff'd*, 741 F.2d 1368 (Fed. Cir. 1984). Assembly operations which are minimal or simple, as opposed to complex or meaningful, will generally not result in a substantial transformation. *See* C.S.D. 85–25. However, the issue of whether a substantial transformation occurs is determined on a case-by-case basis.

In C.S.D. 85–25 (HRL 071827 dated September 25, 1984), Customs considered the issue of whether the assembly of components onto a circuit board resulted in a substantially transformed constituent material. In that decision, Customs held that an assembly process will not constitute a substantial transformation unless the operation is "complex and meaningful." Whether an operation is and meaningful depends on the nature of the operation, including the number of components assembled, number of different operations, time, skill level required, attention to detail, quality control, the value added to the article, and the overall employment generated by the manufacturing process.

Although Customs has not issued many rulings in the government procurement context, Varian cites numerous country of origin marking and preferential duty rulings as support that the OSI spectroscopy system should be considered a product of the U.S. In HRL 556981 dated March 31, 1993, Customs found that the assembly of wiring harnesses, to be incorporated in an automobile electrical system, effected a substantial transformation because 300 circuits, 300 types of insulated wires, 850 connectors, terminals and other parts were involved. In HRL 734213 dated February 20, 1992, the conversion of an imported computer monitor into a touchscreen monitor with U.S. components constituted a substantial transformation when logic boards were inserted. Additionally, in HRL 734097 dated November 25, 1991, Customs found that the installation of U.S.-manufactured terminal logic boards, keyswitches, T-connector cables, and custom keyboards into imported terminal video shells to create a functional computer terminal was a substantial transformation. Customs compared this to HRL 723170 dated January 5, 1990, where the domestic assembly of imported backless television cabinets (containing a tuner, speaker and circuit board) with major U.S. components (color picture tube, deflection yoke, etc.) constituted a substantial transformation. Varian also cites HRL 734979 dated September 3, 1993, where telephone shells, consisting of housing, plastic and electric subassemblies, and parts of a telephone, were assembled together and a substantial transformation

occurred once a U.S.-origin control board was installed. In this case, Customs characterized the control board as a highly sophisticated PWB, which required considerable labor to build.

We agree with Varian that the assembly of the various components into the optics module shell, mainly the PWBs which are manufactured in the U.S., constitutes a substantial transformation. It is stated that the components involved in the U.S. assembly of the ICP-ES 110 and ICP-ES 220 modules exceeds [ ] components. The majority of the components are involved in the manufacture of the PWBs, which is not conducted at the customer site; however, we find that the manufacture of the PWBs and their subsequent installation into the shells constitutes a complex and meaningful assenoly pursuant to E.S.D. 85–25 Although the imported shells consist of important components, such as the sampling device, furnace, light bulbs and mirrors/optics, the PWBs give the optics module the ability to function and analyze, similar to the circumstances in HRL 734213, HRL 734097, and HRL 734979. Consequently, it is our opinion that the imported optics module shell are substantially transformed in the U.S. Furthermore, since the other components of the OSI spectroscopy system (the computer, printer, and software) are products of the U.S., we find that their incorporation with the optics module renders the OSI spectroscopy system a product of the U.S.

Holding:

On the basis of the information submitted, we find that the imported optics module shells are substantially transformed by the incorporation of the U.S.-origin PWBs in the U.S. Furthermore, since the other components of the OSI spectroscopy system (the computer, printer, and software) are products of the U.S., we find that their incorporation with the optics module renders the OSI spectroscopy system a product of the U.S.

Notice of this final determination will be given in the Federal Register as required by 19 CFR 177.29.

Any party-at-interest other than the party which requested this final determination may request, pursuant to 19 CFR 177.31, that Customs reexamine the matter anew and issue a new final determination.

Any party-at-interest may, within 30 days after publication of the *Federal Register* notice referenced above, seek judicial review of this final determination before the Court of International Trade.

HARVEY B. FOX,
Director,
Office of Regulations and Rulings.

NOTICE OF ISSUANCE OF FINAL DETERMINATION CONCERNING DESKTOP COMPUTERS

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Notice of final determination.

SUMMARY: This document provides notice that Customs has issued a final determination concerning the country of origin of certain desktop computers which are being offered to the United States Army Information System Selection and Acquisition Agency ("U.S. Army") in a procurement designated under U.S. Army Solicitation No. DAHC94–94–R–0007. The final determination found that based upon the facts presented, the country of origin of desktop computers is the U.S. (Scenarios 1 and 3) and the Netherlands (Scenarios 2 and 4).

DATES: The final determination was issued on April 21, 1995. Any party-at-interest, as defined at 19 CFR 177.22(d), may seek judicial

review of this final determination within 30 days of May 1, 1995. A copy of the nonconfidential portions of this final determination will be published in the CUSTOMS BULLETIN.

FOR FURTHER INFORMATION CONTACT: Anthony A. Tonucci, Attorney-Advisor, Office of Regulations and Rulings, (202) 482–7073.

SUPPLEMENTARY INFORMATION: Notice is hereby given that on April 21, 1995, pursuant to Subpart B of Part 177, Customs Regulations (19 CFR Part 177, Subpart B), Customs issued a final determination concerning the country of origin of certain desktop computers which are being offered to the U.S. Army in a procurement designated under U.S. Army Solicitation No. DAHC94–94–R–0007. The U.S. Customs ruling number is HQ 735608. This final determination was issued at the request of one of the offerors under procedures set forth at 19 CFR 177 subpart B, which implements Title III of the Trade Agreements Act of 1979, as amended (19 U.S.C. 2511–18). The final determination concluded that based upon the facts presented, foreign case assemblies, partially completed motherboards, hard disk drives and slot boards are substantially transformed in the U.S. (Scenarios 1 and 3) and the Netherlands (Scenarios 2 and 4) as a result of being further processed and assembled with other components into desktop computers. Accordingly, the country of origin of the desktop computers is the U.S. (Scenarios 1 and 3) and the Netherlands (Scenarios 2 and 4). This document gives notice pursuant to section 177.29, Customs Regulations, (19 CFR 177.29), of that final determination. Any party-at-interest, as defined at 19 CFR 177.22(d), may seek judicial review of this final determination within 30 days of May 1, 1995.

Dated: April 21, 1995.

HARVEY B. FOX,
Director,
Office of Regulations and Rulings.

[Published in the Federal Register, May 1, 1995 (60 FR 21241)]

DEPARTMENT OF THE TREASURY,
U.S. CUSTOMS SERVICE,
Washington, DC, April 21, 1995.

MAR–2–05 R:C:S 735608 AT
Category: Marking

KEVIN P. CONNELLY, ESQ.
SEYFARTH, SHAW, FAIRWEATHER & GERALDSON
815 Connecticut Avenue, N.W.
Washington, DC 20006–4004

Re: U.S. Government Procurement; Final Determination—concerning the country of origin of desktop Computers; Substantial Transformation; Title III, Trade Agreements Act of 1979 (19 U.S.C. 2511); Subpart B, Part 177, Customs Regulations (19 CFR 177.21 *et seq.*).

DEAR MR. CONNELLY:

This is in response to your request dated June 15, 1994, for a final determination under Subpart B of Part 177, Customs Regulations (19 CFR 177.21 *et seq.*). Under these regulations, which implement Title III of the Trade Agreements Act of 1979, as amended (19 U.S.C. 2511 *et seq.*), the Customs Service issues country of origin advisory rulings and final determinations as to whether, for the purpose of granting waivers of certain "Buy American" restrictions in U.S. law or practice for products offered for sale to the U.S. Government, an article is or would be a product of a designated foreign country or instrumentality.

This final determination concerns the country of origin of certain desktop computers which are being offered to the United States Army Information System Selection and Acquisition Agency ("U.S. Army") in a procurement designated under U.S. Army Solicitation No. DAHC94–94–R–0007, also referred to as "the solicitation". You are counsel to Acer America Corporation ("Acer"), a U.S. company that will either manufacture or import the desktop computers in question. Accordingly, Acer is a party-at-interest within the meaning of 19 CFR 177.22(d)(1), and is entitled to request this final determination.

Contained in your submission is material which you claim as business proprietary information and request that Customs make no public disclosure of this information. We have agreed to your request. The confidential information is bracketed and will not be disclosed in copies of this final determination made available to the public. Should other persons request public disclosure of the information under the Freedom of Information Act or otherwise, this office will provide you with the opportunity to defend your interests in confidential treatment.

Facts:

Your submission states that Acer intends to either manufacture desktop computers in the United States (Scenarios 1 and 3) or import desktop computers manufactured by [ ] in the Netherlands (Scenarios 2 and 4) to sell to the U.S. Army under the solicitation. In the United States or the Netherlands, the desktop computers will be manufactured from parts and components sourced through multiple vendors from various countries. The desktop computers in question consist of the system box, exclusive of the monitor, keyboard and mouse.

The parts and components used in the United States (Scenarios 1 and 3) and the Netherlands (Scenarios 2 and 4) in the production of the desktop computers consist of the following:

1. The Case Assembly. Includes as one unit the computer case (essentially an empty shell), the system power supply and floppy disk drive. The case assembly is also known as the Uniload B chassis. The case assembly is of [ ] origin.
2. Partially Completed Motherboard. The motherboards are of [ ] origin which in scenarios 1 and 2 will be missing the CPU, the system basic input and output system ("BIOS") and the keyboard BIOS. In scenarios 3 and 4 the partially completed motherboards will only be missing the CPU.
3. The Central Processing Unit ("CPU") . The CPU is the component of a computer system with the circuitry to control the interpretation and execution of instructions and includes the arithmetic-logic unit and control unit. None of the CPUs will be of [ ] origin.
4. Hard Disk Drive ("HDD"). The HDD is a fast auxiliary storage device that is part of the desktop computer. The HDD will be sourced from either [ ].
5. Slot Boards. The slot boards provide sockets into which expansion boards are inserted. The slot boards will be of origin.
6. Aluminum heat sinks
7. Bezels
8. Brackets
9. Screws
10. Labels
11. Miscellaneous hardware
12. Keyboard BIOS
13. System BIOS
14. Real Time Clock

According to your submission additional parts may be assembled into the desktop computer, depending on the model, in the United States or the Netherlands, which may include one or more of the following: additional floppy drive, compact disk read only memory ("CD ROM"), memory boards/SIMMS, cache memory, network cards, controller cards, fax modems, video display cards and multimedia kits.

The four scenarios for which you have requested a final determination are described below:

SCENARIO 1

In scenario 1, Acer imports into the United States the various foreign computer parts (case assembly, partially completed motherboards, hard disk drives and slot boards) and delivers them to its California location. Acer places the imported parts into inventory after the items pass receiving inspection.

After receiving an order for desktop computers, Acer issues a work order for the quantity of desktop computers to be manufactured. The work order identifies the bill of materials with the number of each part required to manufacture the number of desktop computers covered by the order. Acer employees then pull the required parts from inventory.

Acer sends the appropriate number of hard drives and partially completed motherboards necessary to manufacture the quantity of desktop computers called for by the work order to the prep room.

In the prep room, Acer installs the CPU chips, the system BIOS chips, the keyboard BIOS chips and the real time clocks onto the partially completed motherboards. First, the CPU chip is installed by Acer employees utilizing specialized tooling. The partially completed motherboard is placed on a fixture and the operator inspects the CPU for correctness, taking steps to eliminate the possibility of electrostatic discharge to the CPU. The operator uses the U51 socket or similar tool to install the CPU, taking considerable care to posltion correctly all relevant parts. Next, Acer employees further stuff the partially completed motherboard with the system BIOS chip, the keyboard BIOS chip and the real time clock. An operator then establishes the proper BIOS and jumper settings, which must be established accurately. The completed motherboard is then additionally tested. Upon successful completion of the testing, Acer sends the completed motherboard onto the floor to be used in the manufacture of desktop computers.

Acer also sends the hard disk drives pulled from inventory to the prep room prior to taking them to the manufacturing floor. In the prep room, a certified operator downloads (the process of transferring data from one system to another system) the hard drive with software to fit the model to be manufactured. Software downloaded normally includes Microsoft DOS, Microsoft Windows, mouse driver and system utilities and other software. The downloading of the hard disk is accomplished by attaching the target and source hard disk drives to machinery dedicated for this purpose. As part of the downloading process Acer determines and sets jumper settings which are required to be set to coincide to the settings needed for the specific source and target hard drives being used. Acer also conducts during the loading process a test which determines that the drive is not defective and a virus scan to ensure that no software viruses have been introduced to the system. The operator rejects any hard disk drives that experience errors during the downloading process. After successful completion of downloading, Acer changes the jumper setting on the target hard drive disk, and then places a small label printed with the model number on the hard disk drive.

After the successful downloading and testing of the hard drives, Acer personnel move the hard drives out to the station where operators will complete the manufacture of the desktop computers. The completed motherboards, as well as the rest of the parts that Acer employees previously pulled from inventory conforming to the work order will be brought to the appropriate work station.

Next, the disassembly and processing of the Uniload B is performed by Acer personnel. This process is premised on a skilled operator working on one desktop computer at a time and building the desktop computer from the casing up. The processing of the Uniload B is as follows:

1. The operator first disassembles the case assembly (the empty computer casing) which is imported together for ease of shipment and protection of parts. The operator removes the front bezel, the upper case, the floppy drive frame, the plastic frame (including the switching power supply (SPS) and link bar) and rear bracket.
2. The operator next takes the completed motherboard and installs a number of ground plates onto the board. Then, the operator installs the motherboard into the lower case assembly and fastens it with four screws.
3. The operator then attaches a serial number bar code label to the back of the lower case.
4. The operator attaches a bar code label to the motherboard.

5. Subsequent to the installation of the motherboard, the operator installs the rear bracket into the lower case.
6. The operator next installs the slot board in the motherboard.
7. The operator plugs the LED cable into the motherboard.
8. The operator's next step is to plug the reset connector into the motherboard.
9. The operator then installs the downloaded hard disk drive into the plastic frame assembly.
10. The operator next installs the frame assembly (including the power supply, hard disk drive and link bar) into the case.
11. The operator plugs the power connectors into the motherboard.
12. The operator next installs the floppy disk drive mounting bracket.
13. The operator attaches serial number bar code labels to the power supply, hard disk drive and floppy disk drive.
14. Following this operation, the operator plugs the wiring assembly into the motherboard, as well as into the hard drive and the floppy disk drive.
15. The operator connects the 34 pin cable to the floppy disk drive and the motherboard.
16. The operator connects the 40 pin cable to the hard disk drive and the motherboard.
17. After these operations are completed, the operator assembles the upper case onto the lower case and latches the two parts together.
18. The operator attaches the nameplate to the front bezel.
19. The operator assembles the front bezel onto the completed desktop computer.

In addition to these steps, Acer may install one or more of the following components which are manufactured in the United States or the Netherlands into the finished desktop computers depending on the model: additional floppy drive, compact disk read only memory ("CD ROM"), memory boards/SIMMS, cache memory, network cards, controller cards, fax modems, video display cards and multimedia kits, a memory board, additional SIMMS, and/or other components.

After the manufacturing process of the desktop computers is completed, Acer performs detailed testing of the desktop. Acer's quality control includes detailed internal and external visual workmanship inspection. [ ]. The internal inspection ensures correct build configuration, appropriate memory size, correct board jumper settings, no loose or missing screws or parts, secure cable connections, correct CPU type, appropriate motherboard and BIOS revisions, and correct barcode labels. Rejected systems are pulled out at this point and are re-routed to the appropriate location for rework. Acer then performs significant function testing of every desktop computer, including a 16 hour run-in test. Component level repairs of motherboards are made to bring any failing desktop computer up to acceptable standards. A final inspection of the new desktop computers is performed and the desktop computers are packaged for shipment.

SCENARIO 2

Scenario 2 is identical to scenario 1 with the exception that the operations performed in the United States in scenario I are performed in the Netherlands in scenario 2.

SCENARIO 3

Scenario 3 is identical to scenario 1 except that while Acer installs the CPU chip onto the motherboard, it does not install the system BIOS and keyboard BIOS onto the motherboard in the United States.

SCENARIO 4

Scenario 4 is identical to scenario 3 with the exception that the operations performed in the United States in scenario 3 are performed in the Netherlands in scenario 4.

In conclusion, you assert that the foreign parts which are used to manufacture desktop computers in the United States (Scenarios 1 and 3) and the Netherlands (Scenarios 2 and 4) are substantially transformed as a result of the assembly operations described above, and thus the desktop computers may be considered as products of the United States (Scenarios 1 and 3) or the Netherlands (Scenarios 2 and 4).

Issue:

Do the assembly operations performed in the four scenarios stated above effect a substantial transformation of the foreign components such that the desktop computers may be considered as products of the United States (Scenarios 1 and 3) or the Netherlands (Scenarios 2 and 4).

Law and Analysis:

As prescribed under Title III of the Trade Agreements Act of 1979, the origin of an article not wholly the growth, product, or manufacture of a single country is to be determined by the rule of substantial transformation. 19 U.S.C. 2518(4). Such an article is not a product of a country unless it has been substantially transformed there into a new and different article of commerce with a name, character, or use different from that of the article or articles from which it was transformed.

The inquiry must resolve whether, under the four scenarios, the processing performed in the U.S. (Scenarios 1 and 3) or the Netherlands (Scenarios 2 and 4) results in an article having a new name, character or use. A secondary, supporting inquiry is whether the operations are complex, require skill, entail expense, or add value; these findings are ordinarily corroborative of the new name, character or use finding. In our experience, these inquiries are highly fact-and-product specific; generalizations are troublesome and potentially misleading. The determination is in this instance "a mixed question of technology and customs law, mostly the latter." *Texas Instruments, Inc. v. United States*, 681 F.2d. 778, 783 (C.C.P.A. 1982).

In making this final determination, we must rely upon the judicial and administrative precedents that have considered the issue of substantial transformation.

As stated in your submission, foreign components consisting of case assemblies, partially completed motherboards, hard disk drives and slot boards will be further processed, assembled and used in the manufacture of desktop computers in the United States (Scenarios 1 and 3) or the Netherlands (Scenarios 2 and 4). Thus, the critical issue that must be addressed in determining the country of origin of the desktop computers is whether the foreign components are substantially transformed as a result of the operations performed in one of the two countries. That is, does the name, character or use of the foreign components change as a result of the processing and assembly operations performed to manufacture the desktop computers in the U.S. or the Netherlands.

Customs has previously considered the issue of whether the processing and assembly of electronic components into a finished article results in a substantial transformation of the individual components.

In HQ 711967 (March 17, 1980), Customs held that television sets which were assembled in Mexico with printed circuit boards, power transformers, yokes and tuners from Korea and picture tubes, cabinets, and additional wiring from the U.S. were products of Mexico for country of origin marking purposes. The U.S. and Korean parts were substantially transformed by the processing performed in Mexico and all the components lost their individual identities to become integral parts of the new article. In HQ 732170 (January 5, 1990), Customs held that a backless television cabinet containing a tuner, speaker and circuit board imported in the U.S., was substantially transformed there when-assembled with a domestic color picture tube, deflection yoke, electron beam bender and degaussed coil, and a remote control into a finished television receiver. Customs stated that the imported components lost their individual identities as a result of the assembly operation in that they became integral parts of a new article—a television. In HQ 734045 (October 8, 1991), Customs held that foreign subassemblies and other components imported into Hong Kong which were processed and assembled with other domestic components to make laptop and notebook personal computers were substantially transformed as a result of the Hong Kong operations. Customs stated that the subassemblies and other components when combined together to make the computer lose their separate identity, acquire new attributes, and become part of a new article of commerce—the personal computer. Customs also stated that the Hong Kong processing results in an article that has a new name, that of a personal computer, a new character that is visibly different than any of the individual components, and a new use in that it can process and display information.

Although four scenarios are identified in your submission, there are essentially only two. Scenario 1 is the same as scenario 2, except the manufacturing operations performed in the United States in scenario 1 are performed in the Netherlands in scenario 2. Similarly, scenario 3 and 4 are the same except the manufacturing operations performed in the United States ln scenario 3 are performed in the Netherlands in scenario 4. Also, the primary dif-

ference between scenarios 1/2 and scenarios 3/4 is the number of manufacturing operations performed on the partially completed motherboards in the United States or the Netherlands.

Based on the totality of the circumstances of this case and consistent with the Customs rulings cited above, we find that the foreign components that are used in the manufacture of desktop computers in the U.S. (Scenarios 1 and 3) or the Netherlands (Scenarios 2 and 4) in the manner described above are substantially transformed as a result of the operations performed in the two respective countries. The name, character, and use of the foreign case assemblies, partially completed motherboards, hard disk drives and slot boards change as a result of the processing and assembly operations performed in the U.S. or the Netherlands. Like the foreign subassemblies in HQ 734045, the case assemblies, partially completed motherboards, hard disk drives and slot boards lose their separate identity and become an integral part of a desktop computer as a result of the assembly operations. The character and use of the foreign components are changed as a result of the processing and assembly operations performed, in that the finished article, a desktop computer, is visibly different than any of the individual foreign components, acquiring a new use, processing and displaying information.

We also take notice of the fact that, in this case, some of the foreign components are not only assembled in either the United States or the Netherlands into a complete desktop computer, but are further processed before being assembled. For example, in scenarios 1 and 2, the partially completed motherboards are inserted with the CPU, system BIOS and keyboard BIOS prior to being assembled into desktop computers. Customs has previously determined that the assembly of the motherboard with the CPU, system BIOS and keyboard BIOS constitutes a substantial transformation of the motherboard. *See*, C.S.D. 85–25, 19 Cust Bull 844 (1985) (Customs held that for purposes of the General System of Preferences, the assembly of a large number of fabricated components including resistors, capacitors, diodes, integrated circuits, sockets and connectors, onto a printed circuit board was a substantial transformation) . However, inserting only the CPU onto the motherboard, as in scenarios 3 and 4, would not constitute a substantial transformation of the board itself. *See*, HQ 734518 (June 28, 1993) (Customs ruled that inserting only the CPU chip onto the motherboard does not result in a substantial transformation of the board).

Based on the reasons stated above, we find that the foreign components (case assemblies, partially completed motherboards, hard disk drives and slot boards) which are further processed and assembled into desktop computers in the United States (Scenarios 1 and 3) and the Netherlands (Scenarios 2 and 4), in the manner described above, are substantially transformed as a result of the U.S. or the Netherlands operations. Accordingly, the country of origin of the desktop computers is the United States (Scenarios 1 and 3) and the Netherlands (Scenarios 2 and 4).

Holding:

Based on the facts presented, foreign case assemblies, partially completed motherboards, hard disk drives and slot boards, which are further processed and assembled into desktop computers in the United States (Scenarios 1 and 3) and the Netherlands (Scenarios 2 and 4), in the manner described above, are substantially transfored as a result of the U.S. or the Netherlands operations. Accordingly, the country of origin of the desktop computers is the United States (Scenarios 1 and 3) and the Netherlands (Scenarios 2 and 4).

Notice of this final determination will be given in the Federal Register as required by 19 CFR 177.29.

Any party-at-interest other than the party which requested this final determination may request, pursuant to 19 CFR 177.31, that Customs reexamine the matter anew and issue a new final determination.

Any party-at-interest may, within 30 days after publication of the Federal Register notice referenced above, seek judicial review of this final determination before the Court of International Trade.

HARVEY B. FOX,
Director,
Office of Regulations and Rulings.

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, DC, April 26, 1995.

The following documents of the United States Customs Service, Office of Regulations and Rulings, have been determined to be of sufficient interest to the public and U.S. Customs Service field offices to merit publication in the CUSTOMS BULLETIN.

HARVEY B. FOX,
Director,
Office of Regulations and Rulings.

REVOCATION OF RULING LETTER RELATING TO TARIFF CLASSIFICATION OF STEEL INDUSTRIAL RIVETS

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Notice of revocation of tariff classification ruling letter.

SUMMARY: Pursuant to section 625(c)(1), Tariff Act of 1930 (19 U.S.C. 1625(c)(1)), as amended by section 623 of Title VI (Customs Modernization) of the North American Free Trade Agreement Implementation Act (Pub. L. 103–182, 107 Stat. 2057), this notice advises interested parties that Customs is revoking a ruling relating to the tariff classification of steel industrial rivets. These articles are assorted steel rivets and washers in a hard plastic box. Notice of the proposed revocation was published on March 22, 1995, in the CUSTOMS BULLETIN.

EFFECTIVE DATE: Merchandise entered or withdrawn from warehouse for consumption on or after July 10, 1995.

FOR FURTHER INFORMATION CONTACT: James A. Seal, Metals and Machinery Classification Branch, (202) 482–7030.

SUPPLEMENTARY INFORMATION:

BACKGROUND

On March 22, 1995, Customs published a notice in the CUSTOMS BULLETIN, Volume 29, Number 12, proposing to revoke *DD* 896769, dated May 3, 1994, which classified steel industrial rivets with washers as non-threaded articles: rivets, in subheading 7318.23.00, HTSUS. No comments were received in response to this notice.

Pursuant to section 625(c)(1), Tariff Act of 1930 (19 U.S.C. 1625(c)(1)), as amended by section 623 of Title VI (Customs Modernization) of the North American Free Trade Agreement Implementation Act (Pub. L. 103–182, 107 Stat. 2057), this notice advises interested parties that Customs is revoking *DD* 896769 to reflect the proper classification of the rivet assortment in subheading 8308.20.60, HTSUS,

HTSUS, a provision for other tubular or bifurcated rivets. The rate of duty under this provision is 3.8 percent *ad valorem*. *HQ* 957374 revoking *DD* 896769 is set forth as the Attachment to this document.

Publication of rulings or decisions pursuant to 19 U.S.C. 1625(c)(1) does not constitute a change of practice or position in accordance with section 177.10(c)(1), Customs Regulations (19 CFR 177.10(c)(1)).

Dated: April 24 1995.

MARVIN M. AMERNICK,
(for John Durant, Director,
Commercial Rulings Division.)

[Attachment]

[ATTACHMENT]

DEPARTMENT OF THE TREASURY,
U.S. CUSTOMS SERVICE,
Washington, DC, April 24, 1995.

CLA-2 R:C:M 957374 JAS
Category: Classification
Tariff No. 8308.20.60

MR. RICHARD LEROY
SPENCE DISTRIBUTORS, LTD.
111 Omands Creek Blvd.
Winnipeg, MB R2R 1W3

Re: DD 896769 Revoked; bifurcated rivets of aluminum and steel in plastic box inside cardboard sleeve; nail rivets, blind rivets, steel rivets, rivets and washers, heading 7318; sets, GRI 3(b), essential character.

DEAR MR. LEROY:

In *DD* 896769, issued to you on dated May 3, 1994, the District Director of Customs, Los Angeles, held that certain aluminum and steel rivets and steel washers were classifiable in subheading 7318.23.00, Harmonized Tariff Schedule of the United States (HTSUS), as non-threaded articles of iron or steel: rivets. We have reconsidered this ruling and now believe that it is incorrect.

Pursuant to section 625(c)(1), Tariff Act of 1930 (19 U.S.C. 1625(c)(1)), as amended by section 623 of Title VI (Customs Modernization) of the North American Free Trade Agreement Implementation Act, Pub. L. 103–182, 107 Stat. 2057, 2186 (1993), notice of the proposed revocation of *DD* 896769 was published on March 22, 1995, in the CUSTOMS BULLETIN, Volume 29, Number 12.

Facts:

The merchandise in issue is an assortment of nail rivets and washers in a hard plastic case. The assortment consists of 1/8 and 3/8 inch diameter rivets, each in 5 sizes, and washers corresponding to the respective diameters. The fasteners are so-called blind rivets for applications where the installer has access to only one side of the work. They consist of a headed aluminum rivet portion mounted on a steel nail or mandrel, with steel predominating by weight. The rivet portion is polished after forming. In use, the shank of the rivet is inserted in a hole drilled in the parts to be joined. When the mandrel is withdrawn it deforms or upsets the headless end, causing the rivet to be fixed in place and the mandrel to break off. An index card identifying sizes of rivets and washers in each of the case's 12 compartments fits inside the top. The plastic case slides inside a cardboard sleeve custom labeled with a business name and address of the customer's choice.

The provisions under consideration are as follows:

7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel:	
	Non-threaded articles:	
7318.22.00	Other washers	Free
7318.23.00	Rivets	0.3 cents/kg.
* * * * * * *		
8308	* * *, tubular or bifurcated rivets of base metal:	
8308.20	Tubular or bifurcated rivets::	
8308.20.60	Other	3.8 percent

Issue:

Whether the assorted rivets and washers, packaged and imported as described, are a set for tariff purposes; whether heading 7318 or heading 8308 is the more specific provision.

Law and Analysis:

Merchandise is classifiable under the Harmonized Tariff Schedule of the United States (HTSUS) in accordance with the General Rules of Interpretation (GRIs). GRI 1 states in part that for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes, and provided the headings or notes do not require otherwise, according to GRIs 2 through 6.

The **Harmonized Commodity Description And Coding System Explanatory Notes (ENs)** constitute the Customs Cooperation Council's official interpretation of the Harmonized system. While not legally binding on the contracting parties, and therefore not dispositive, the **ENs** provide a commentary on the scope of each heading of the Harmonized System and are thus useful in ascertaining the classification of merchandise under the System. Customs believes the notes should always be consulted. *See* T.D. 89–80, 54 Fed. Reg. 35127, 35128 (Aug. 23, 1989).

GRI 3(b), HTSUS, states in part that goods put up in sets for retail sale shall be classified as if they consisted of the component which gives them their essential character, insofar as that criterion is applicable. Relevant **ENs,** at p. 4, state under **RULE 3 (X),** that the term "goods put up in sets for retail sale" shall be taken to mean goods which (a) consist of at least two different articles which are, *prima facie*, classifiable in different headings; (b) consist of products or articles put up together to meet a particular need or carry out a specific activity, and (c) are put up in a manner suitable for sale directly to users without repacking. The washers are provided for in heading 7318 and the nail rivets in heading 8308. The inside diameters of the washers correspond, respectively, to the shanks of the ⅛ and 3/16 inch diameter rivets and serve to increase the bearing surface of the head. This keeps the rivet from going through the work when the mandrel is withdrawn. The rivets and washers, together, perform a fastening or joining function. The rivet assortment is offered for sale in the hard plastic case inside the cardboard sleeve. The merchandise qualifies as a "set" for tariff purposes whose essential character is clearly imparted by the rivets as they do the actual fastening or joining.

As to the classification of the rivets, the **ENs**, at p. 1029, exclude from heading 7318 tubular or bifurcated rivets. These are referred to heading 8308. The **ENs**, at p. 1124, include within heading 8308 tubular or bifurcated rivets of all kinds. That heading also covers break mandrel blind rivets, where during the setting operation the mandrel is pulled into or against the rivet body and breaks at or near the junction of the mandrel shank and its upset end. The rivets in issue conform to this description and are therefore encompassed by heading 8308.

Holding:

The rivet assortment is a good put up in sets for retail sale. Under GRI 3(b), it is classifiable as tubular or bifurcated rivets, in subheading 8308.20.60, HTSUS.

Effect on Other Rulings:

DD 896769, dated May 3, 1994, is revoked. In accordance with section 625 this ruling will become effective 60 days after its publication in the CUSTOMS BULLETIN. Publication of rul-

ings or decisions pursuant to section 625 does not constitute a change of practice or position in accordance with section 177.10(c)(1), Customs Regulations (19 CFR 177.10(c)(1)).

MARVIN M. AMERNICK,
(for John Durant, Director,
Commercial Rulings Division.)

REVOCATION OF CUSTOMS RULING LETTER RELATING TO THE TARIFF CLASSIFICATION OF A TEXTILE DRAWSTRING BAG

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Notice of revocation of tariff classification ruling letter.

SUMMARY: Pursuant to section 625(c)(1), Tariff Act of 1930 (19 U.S.C. 1625(c)(1)), as amended by section 623 of Title VI (Customs Modernization) of the North American Free Trade Agreement Implementation Act (Pub. L. 103–182, 107 Stat. 2057), this notice advises interested parties that Customs is revoking a ruling pertaining to the tariff classification of a textile drawstring bag. Notice of the proposed revocation was published on March 15,1995, in the CUSTOMS BULLETIN, Volume 29, Number 11.

EFFECTIVE DATE: Merchandise entered or withdrawn from warehouse for consumption on or after July 10, 1995.

FOR FURTHER INFORMATION CONTACT: Carlos Halls, Textile Classification Branch, Office of Regulations and Rulings, (202) 482–7059.

SUPPLEMENTARY INFORMATION:

BACKGROUND

On March 15,1995, Customs published a notice in the CUSTOMS BULLETIN, Volume 29, Number 11, proposing to revoke New York Ruling Letter (NYRL) 804280, dated November 21, 1994, wherein a textile drawstring bag was classified in subheading 4202.92.3030, Harmonized Tariff Schedule of the United States (HTSUS), which provides for travel, sports and similar bags of man-made fibers. No comments were received in response to the notice.

Pursuant to section 625(c)(1), Tariff Act of 1930 (19 U.S.C. 1625(c)(1)), as amended by section 623 of Title VI (Customs Modernization) of the North American Free Trade Agreement Implementation Act (Pub. L. 103–182, 107 Stat. 2057), this notice advises interested parties that Customs is revoking NYRL 804280, dated November 21, 1994, to reflect the proper classification of the merchandise in subheading 6307.90.9989, HTSUS, which is the residual provision for other made up textile articles. Headquarters Ruling Letter (HRL) 957464, revoking NYRL 804280, is set forth in the Attachment to this document.

Publication of rulings or decisions pursuant to 19 U.S.C. 1625 does not constitute a change of practice or position in accordance with section 177.10(c)(1), Customs Regulations (19 CFR 177.10(c)(1).

Dated: April 18, 1995.

HUBBARD VOLENICK,
(for John Durant, Director,
Commercial Rulings Division.)

[Attachment]

[ATTACHMENT]

DEPARTMENT OF THE TREASURY,
U.S. CUSTOMS SERVICE,
Washington, DC, April 18, 1995.

CLA–2 CO:R:C:T 957464 ch
Category: Classification
Tariff No. 6307.90.9989

PETER G. SELLEY
TREEMORE INDUSTRIES, INC.
115 Healey Road
Bolton, ON L7E 5R3

Re: Revocation of NYRL 804280; tariff classification of a drawstring bag; gift bag.

DEAR MR. SELLEY:

This is in response to your letter, dated December 14, 1994, requesting reconsideration of New York Ruling Letter (NYRL) 804280, dated November 21, 1994. In that decision, we classified a textile drawstring bag in subheading 4202.92.3030, Harmonized Tariff Schedule of the United States (HTSUS), which provides for travel sports and similar bags of man-made fibers.

Pursuant to section 625, Tariff Act of 1930 (19 U.S.C. 1625), as amended by section 623 of Title VI (Customs Modernization) of the North American Free Trade Agreement Implementation Act, Pub. L. 103–182, 107 Stat. 2057, 2186 (1993) (hereinafter section 625), notice of the proposed revocation of NYRL 804280 was published March 15, 1995, in the CUSTOMS BULLETIN, Volume 29, Number 11.

Facts:

The submitted sample is a cotton drawstring bag measuring approximately 15½ inches by 6½ inches. You state that the bag is marketed as an alternative to paper gift wrapping for liquor bottles. In NYRL 804280, the bag was classified in subheading 4202.92.3030, HTSUS, which provides for travel, sports and similar bags of man-made fibers.

Issue:

What is the proper tariff classification for the cotton drawstring bag?

Law and Analysis:

Heading 4202, HTSUS, provides for:

> Trunks, suitcases, vanity cases, attache cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling bags, toiletry bags, knapsacks and backpacks, handbags, shopping bags, wallets, purses, map cases, cigarette cases, tobacco pouches, tool bags, sports bags, bottle cases, jewelry boxes, powder cases, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber or of paperboard, or wholly or mainly covered with such materials or with paper.

Thus, the heading encompasses the enumerated containers and containers similar thereto. In *Totes, Incorporated v. United States*, Slip Opinion 94–154, the Court of International Trade held that "the essential characteristics and purpose of the Heading 4202 exemplars are * * * to organize, store, protect and carry various items."

Heading 6307, HTSUS, provides for other textile articles not more specifically described elsewhere in the tariff schedule. The Explanatory Note (EN) to heading 6307, at page 867, states in pertinent part that the provision **includes:**

> (5) Domestic laundry or shoe bags, stocking, handkerchief or slipper sachets, pyjama or nightdress cases and similar articles.
> (6) Garment bags (portable wardrobes) other than those of heading 42.02.

In addition, the EN to heading 6307, at page 868, states that the heading **excludes** "travel goods (suit cases, rucksacks, etc.), shopping-bags, toilet-cases, etc., and all similar containers of heading 42.02." It should be noted that articles such as laundry or shoe bags may take the form of a drawstring bag or pouch.

The foregoing indicates that travel containers of heading 4202, HTSUS, are excluded from heading 6307. Moreover, the exemplars cited as examples of bags classifiable within heading 6307 suggest that certain storage bags are excluded from heading 4202. In practice, the distinction between travel and storage bags is often difficult to apply. For example, garment bags, shoe bags and similar bags may be principally used for either storage or travel depending upon their construction or design. Furthermore, heading 4202 is not limited to containers used for travel purposes. For example, jewelry boxes are classifiable under heading 4202, despite the fact that they are principally used to store and/or display their contents. Other containers of heading 4202, including cutlery cases, cigarette cases and similar cases, may principally be used for storage purposes, depending upon their construction.

In marginal circumstances, we regard the substantiality of the container as a pertinent consideration. Substantial containers are more likely to be used for carrying purposes and are better able to protect their contents. The term "substantial" in this context refers not only to the material composition of the article, but also to whether it has been designed for repetitive use. Thus, lined jewelry pouches constructed of quality materials have been classified in heading 4202 as they were suitable for use during travel. *See* Headquarters Ruling Letter (HRL) 950000, dated October 31,1991.

In addition, the Explanatory Note to heading 4202 excludes certain containers which are not specially shaped or fitted. For example, jewelry boxes of a kind sold at retail with their contents are classified in the heading only if they are specially shaped or fitted to hold their contents and suitable for long-term use. We regard this requirement as a relevant consideration when classifying merchandise at the periphery of the heading. Containers which are specially shaped or fitted are better suited for organizing and storing merchandise. Thus, jewelry pouches have been excluded from heading 4202 when of an insubstantial nature and not fitted to hold jewelry. *See* HRL 953176, dated March 16,1993.

In this instance, the bag is insubstantial in the sense that it is not designed for travel or to store or protect its contents. While the bag is capable of re-use, it is designed principally as an alternative for gift wrapping and functions as an attractive means for presenting its contents. Moreover, while the pouch is of a size suitable for wrapping a liquor bottle and will be used for this purpose, it is not regarded as specially shaped or fitted. The bag does not feature internal fittings to accommodate a bottle. In addition, it is not shaped to the form of its contents and is capable of holding bottles of various dimensions, as well as any number of smaller items. In HRL 956234, dated November 14, 1994, we classified similar merchandise in heading 6307, HTSUS. Therefore, based on the foregoing, we conclude that the drawstring bag is excluded from heading 4202, HTSUS, and is properly classified in heading 6307, HTSUS.

Holding:

NYRL 804280 is hereby revoked. The subject merchandise is classifiable under subheading 6307.90.9989, HTSUS, which provides for other made up articles, including dress patterns: other: other: other, other: other. The applicable rate of duty is 7 percent *ad valorem*.

In accordance with 19 U.S.C. 1625, this ruling will become effective 60 days after its publication in the CUSTOMS BULLETIN. Publication of rulings or decision pursuant to section

625 does not constitute a change of practice of position in accordance with section 177.10(c)(1), Customs Regulations (19 CFR 177.10(c)(1)).

HUBBARD VOLENICK,
(for John Durant, Director,
Commercial Rulings Division.)

PROPOSED MODIFICATION OF RULING LETTERS ALLOWING THE COUNTRY OF ORIGIN INDICATOR "ASSEMBLED IN" FOR ARTICLES ELIGIBLE FOR ENTRY UNDER SUBHEADING 9802.00.80, HTSUS

ACTION: Notice of proposed modification of ruling letters allowing the phrase "Assembled in" for articles containing foreign components.

SUMMARY: Pursuant to section 625(c)(1), Tariff Act of 1930 (19 U.S.C. 1625(c)(1)), as amended by section 623 of Title VI (Customs Modernization) of the North American Free Trade Agreement Implementation Act, Pub. L. 103–182, 107 Stat. 2057, 2186 (1993), this notice advises interested parties that Customs intends to modify rulings which have allowed the country of origin indicator "Assembled in" for articles eligible for subheading 9802.00.80, HTSUS, treatment, which were not made entirely of U.S. components. Comments are invited concerning the correctness of the proposed ruling.

DATE: Comments must be received on or before June 9, 1995.

ADDRESS: Written comments are to be addressed to U.S. Customs Service, Office of Regulations and Rulings, Attention: Commercial Rulings Division, 1301 Constitution Avenue, N.W., (Franklin Court), Washington, DC 20229. Comments submitted may be inspected at the Commercial Rulings Division, Office of Regulations and Rulings, located at Franklin Court, 1099 14th St., N.W., Suite 4000, Washington, DC.

FOR FURTHER INFORMATION CONTACT: Monika Rice, Spécial Classification and Marking Branch, (202–482–6980).

SUPPLEMENTARY INFORMATION:

BACKGROUND

Pursuant to section 625(c)(1), Tariff Act of 1930 (19 U.S.C. 1625(c)(1)), as amended by section 623 of Title VI (Customs Modernization) of the North American Free Trade Agreement Implementation Act, Pub. L. 103–182, 107 Stat. 2057, 2186 (1993), this notice advises interested parties that Customs intends to modify rulings which have allowed the country of origin indicator "Assembled in" for articles eligible for subheading 9802.00.80, HTSUS, treatment, which were not made entirely of U.S. components.

Pursuant to 19 CFR 10.22, articles entirely made of American-made materials may be marked: "Assembled in _____ from material of U.S.

origin" or a similar phrase to disclose the "United States origin of the material." Several rulings have stated that it is only appropriate to use the country of origin indicator "Assembled in" when the article is eligible for subheading 9802.00.80, HTSUS, treatment and the article is made entirely of U.S. components. *See* Headquarters Ruling Letter (HRL) 730915 dated July 26, 1989; HRL 730962 dated November 2, 1988; HRL 731061 dated July 28, 1988; and HRL 555102 dated November 23, 1988. However, several other rulings have allowed the country of origin indicator "Assembled in" and a reference to foreign components for articles eligible for subheading 9802.00.80, HTSUS, treatment. *See* HRL 083455 dated September 6, 1989; HRL 083711 dated November 6, 1989; HRL 085336 dated December 20, 1989; HRL 086128 dated January 19, 1990; HRL 556274 dated January 17, 1992; HRL 729938 dated May 13, 1987; HRL 731507 dated October 17, 1989; HRL 732018 dated February 7, 1990; HRL 732609 dated August 30, 1990; HRL 733661 dated August 30, 1990; HRL 733661 dated August 30, 1990; HRL 734138 dated August 27, 1991; and HRL 734679 dated December 17, 1992. Copies of these rulings are set forth as Attachments A–L to this document. Outside the context of 19 CFR 10.22, however, Customs has consistently ruled that the phrase "Assembled in" is not an acceptable country of origin statement.

Accordingly, Customs proposes to modify the rulings set forth in Attachments A–L and any other rulings, which approved a marking that included the phrase "Assembled in _____ of U.S. and (foreign) components," or "Assembled in _____," for articles that were assembled of both U.S. and foreign components and eligible for subheading 9802.00.80, HTSUS, treatment. The proposed ruling modifying the rulings is set forth as Attachment M to this document. Before taking this action, consideration will be given to any written comments timely received.

Dated: April 20, 1995.

SANDRA L. GETHERS,
(for John Durant, Director,
Commercial Rulings Division.)

[Attachments]

[ATTACHMENT A]

DEPARTMENT OF THE TREASURY,
U.S. CUSTOMS SERVICE,
Washington, DC, September 6, 1989.

CLA-2 CO:R:C:G 083455 AJS
Category: Classification; Marking
Tariff No. 8482.20.0010 and 9802.00.80

RICHARD G. SELEY
RUDOLPH MILES & SONS, INC.
4950 Gateway East
P.O. Box 144
El Paso, TX 79942

Re: Steel tapered roller bearings assembled in Mexico.

DEAR MR. SELEY:

Your request of December 7, 1988, for a ruling on the tariff classification of steel tapered roller bearings has been referred to this office for a reply.

Facts:

The merchandise consists of steel tapered roller bearings which will be assembled in Mexico. The bearings are composed of a completely finished cone (inner ring) manufactured in Romania, completely finished rollers from the United States, retainers (or cages) for the rollers which are to be manufactured in either the United States or Mexico, and a completely finished cup (outer ring) from Romania. These components will be assembled by means of force fitting and the completed article will then be imported into the U.S.

Issue:

What is the classification of steel tapered roller bearings in which two of the components are manufactured in Romania, another component is of U.S. origin, the last component may be from the U.S. or Mexico, where the assembly will take place in Mexico. In addition, what is the proper marking of this type of bearing under these circumstances.

Law and Analysis:

Classification of products under the Harmonized Tariff Schedule of the United States Annotated (HTSUSA) is governed by the General Rules of Interpretation (GRI's). GRI 1 provides that classification is determined first in accordance with the terms of the headings and any relative section or chapter notes.

Subheading 8482.20.0010, HTSUSA, provides for "[t]apered roller bearings, including cone and tapered roller assemblies. [c]up and cone assemblies entered as a set." The bearings in question fit this description and are classifiable under this subheading.

However, since these bearings are to be assembled in Mexico and consist of components from both Romania and the U.S., the question then arises regarding which country these bearings originated from in order to determine which column duty rate is applicable. If these bearings are products of Mexico, they would be subject to the General Column 1 rate of 6.5 percent *ad valorem*. But if they are products of Romania, then they would be subject to the Column 2 rate of 67 percent *ad valorem*.

In general, the country of origin of an article, for U.S. tariff purposes, is the country in which the last substantial transformation of the article takes place. In this case, the bearing components from Romania would remain products of that country unless the assembly in Mexico results in an article having a name, character, or use different from the original components. Anheuser-Busch Brewing Association v. United States, 207 U.S. 556 (1908), at page 563. In order to make this determination, it is necessary to address the substantiality of the processing performed in Mexico. Uniroyal, Inc. v. United States, 3 C.I.T. 220 (1982); Belcrest Linens v. United States, Appeal No. 84-734 (1984); and Data General Corporation v. United States, 4 C.I.T. 182.

The term "substantial transformation" is a term applied to describe the nature of the change that must occur as a result of processing in order to change the country of origin of an article for various tariff purposes. For example, this term is used in the Customs Regulations concerning marking (Section 134.35), the eligibility of goods under item 807.00 (9802.00.80 HTSUSA) (Section 10.14), and preferential tariff provisions such as the Generalized System of Preferences and the Caribbean Basin Initiative (Section 10.177 and 10.196).

This case essentially involves the assembly of four components into a tapered roller bearing assembly. In the bearing industry, the three most crucial components of the bearing are the cup, cone, and rollers. In this case, the cup and cone are manufactured in Romania and arrive in Mexico as completely finished components. The rollers are manufactured in the U.S. and arrive in Mexico as completely finished components. The fourth component is the cage which is to be manufactured in either the U.S. or Mexico. The cage is a secondary component and not subject to the tight manufacturing specifications required of the other components.

The assembly of one cone, cage, rollers, and cup would not entail the type of processing required to meet the substantial transformation test. No new merchandise is created which possesses a different name, character or use than that of the original components. The only processing that takes place is the simple assembly of four finished components to create a tapered roller bearing. Each of these components is specifically designed for this assembly and only intended to be one component in the finished bearing. In sum, this process seem to be no more than a simple assembly which does not accomplish the type of substantial transformation required to allow the merchandise to be considered a product of Mexico. Since the assembled product cannot be considered of Mexican origin, the country of origin would remain that of the place where the components were last substantially transformed. In this case the country of origin would be Romania.

Subheading 9802.00.80, HTSUSA, provides a partial duty exemption for:

> [a]rticles assembled abroad in whole or in part of fabricated components, the product of the United States, which (a) were exported in condition ready for assembly without further fabrication, (b) have not lost their physical identity in such articles by change in form, shape, or otherwise, and (c) have not been advanced in value or improved in condition abroad except by being assembled and except by operations incidental to the assembly process such as cleaning, lubricating, and painting.

An article entered under this tariff provision is subject to a duty upon the full value of the imported assembled article, less the cost or value of the U.S. components assembled therein, provided there has been compliance with the documentation requirements of section 10.24, Customs Regulations (19 CFR 10.24).

Assembly operations for purpose of HTSUSA subheading 9802.00.80 are interpreted at section l0.16(a), Customs Regulations (19 CFR 10.16(a)), which specifically enumerates force fining as an acceptable means of assembly.

In the instant case, the imported articles will be eligible for the partial duty exemption available under HTSUSA subheading 9802.00.80. The rollers are finished products of the U.S. which are exported for acceptable assembly operations with other components. The U.S. components do not lose their physical identity in the assembly operation and an examination of the sample submitted shows that the U.S. components are not otherwise advanced in value or improved in condition except by the assembly operation. Accordingly, an allowance in duty may be made under this tariff provision for the cost or value of the rollers and, if manufactured in the U.S., the cages, upon compliance with the documentary requirements of 19 CFR 10.24.

Your letter also requests a country of origin marking determination. Inasmuch as the roller bearings assemblies would be eligible for treatment under subheading 9802:00.80, HTSUSA, section 10.22 of the Customs regulations applies to their marking. For the purposes of country of origin marking, the country of assembly (i.e. Mexico) is the country of origin and the following markings would be acceptable:

> (1) Assembled in Mexico (2) Assembled in Mexico from Romanianand U.S. components.

Because of the inclusion of the U.S. address on the box, the requirements of section 134.46 of the Customs regulations apply. This section requires the marking to appear in close proximity to the address and in comparable size letters.

The marking of the box alone is sufficient if (1) the district director is satisfied that the article will reach the ultimate purchaser in the marked box, and (2) the article contains no misleading markings. Otherwise, the article itself must also be marked.

Holding:

The steel tapered roller bearings are classifiable in subheading 8482.20.0010, HTSUSA. They are considered to be products of Romania and are dutiable at the Column 2 rate of 67 percent *ad valorem*. However, allowances in duty may be made under subheading

9802.00.80, for the cost or value of the U.S. components assembled into bearings upon compliance with 19 CFR 10.24.

For country of origin marking requirements, Mexico is the country of origin. "Assembled in Mexico" or "Assembled in Mexico from Romanian and U.S. components" is an acceptable marking.

JOHN DURANT,
Director,
Commercial Rulings Division.

[ATTACHMENT B]

DEPARTMENT OF THE TREASURY,
U.S. CUSTOMS SERVICE,
Washington, DC, November 6, 1989.
CLA-2 C0:R:C:G 083711 JMH
Category: Classification
Tariff No. 9608.10.00, 9801.00.10 and 9802.00.80

RICHARD G. SELEY
RUDOLPH MILES & SONS, INC.
4950 Gateway East
P.O. Box 144
El Paso, TX 79942

Re: Ball point pen and pen holder.

DEAR MR SELEY:

Your letter of December 27, 1988, requesting a classification ruling under the Harmonized Tariff Schedule of the United States Annotated (HTSUSA) and a country of origin determination for a ball point pen and pen holder desk set has been referred to this office for a reply.

Facts:

The merchandise in question is a desk set consisting of a ball point pen with an ostrich feather glued to its end and a metal and plastic pen holder. The items are packaged together. The pen, pen holder and packaging materials are made in the United States. The ostrich feather is from Israel. We understand that the ostrich feather is Israeli grown. Furthermore, it has also been bleached and dyed in Israel. The ostrich feather is glued to the pen in Mexico and the items are packed for sale in Mexico.

Issues:

1. What is the proper classification of the ball point pen and pen holder under the HTSUSA?
2. Is the pen holder entitled to treatment as American goods returned, not advanced in value or improved in condition within subheading 9801.10.00, HTSUSA? Is there an allowance far the U.S. pen under subheading 9802.00.80, HTSUSA?
3. Does the assembly operations within Mexico affect the country of origin of the packaged pen set for marking purposes?
4. Do restrictions exist on the importation of Israeli ostrich feathers?

Law and Analysis:

Issue 1: What is the proper classification of the ball point pen and pen holder under the HTSUSA?

The classification of merchandise under the HTSUSA is governed by the General Rules of Interpretation (GRI's). GRI 1 states in part that "for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes.. and according to the following provisions."

The following provisions" includes GRI 3(b) which refers to articles in sets "for retail sale * * *." GRI 3(b) states:

> goods put up in sets for retail sale * * * shall be classified as if they consisted of the material or component which gives them their essential character, as far as this criterion is applicable.

To determine what is a "set" so to implement this rule, the Explanatory Notes to the HTSUSA must be examined. The Explanatory Notes, although not dispositive, are to be looked to for the proper interpretation of the HTSUSA. 54 Fed. Reg. 35127, 35128 (August 23, 1989). The Explanatory Note for Rule 3(b) gives a three part test for "goods put up in sets for retail sale." Harmonized Commodity Description and coding System (HCDCS), Vol. 1, p. 4.

The three step definition states "For the purposes of this Rule, the term 'goods put up in sets for retail sale' shall be taken to mean goods which:

(a) consist of at least two different articles which are *prima facie*, classifiable in different headings.

(b) consist of products or articles put up together to meet a particular need or carry out a specific activity; and

(c) are put up in a manner suitable for sale directly to users without repacking *(e.g.*, in boxes or cases or on boards)." (emphasis added)

Since these three steps are listed in the conjunctive, all three must be met. First, the pen and pen holder are different articles, classifiable within different headings. Secondly, they are put together to meet a particular writing need. Finally, the items are packaged together for sale directly to users without further packing. Therefore, the pen and pen holder are a "set" within the meaning of GRI 3(b), HTSUSA.

The classification of sets is determined by the item which gives the set its "essential character." This office agrees that the ball point pen gives the set in question its essential character. Therefore, the ball point pen set is classifiable within subheading 9608.10.00, HTSUSA, which describes "Ball point pens * * *."

Issue 2: Is the pen holder entitled to treatment as American goods returned, not advanced in value or improved in condition within subheading 9801.00.10, HTSUSA? Is there an allowance for the U.S. pen under subheading 9802.00.80, HTSUSA?

Subheading 9801.00.10, HTSUSA, provides for the duty free entry of U.S. origin merchandise when returned to the United States from abroad without an advancement in value or improvement in condition. The constructive segregation of the items or components forming a set is not allowed under this tariff provision. The application required is "all or nothing." If the imported article consists of any foreign materials or components or U.S. origin goods that have been advanced or improved, then the requirements of subheading 9801.00.10 are not met. *See* Headquarters Ruling Letter 084930, dated September 14, 1989.

The instant imported article is a set with the essential character of a ball point pen. Part of the materials, the Israeli ostrich feather, is foreign. Additionally, the pen has been advanced or improved with the attachment of the feather. Since all of the set does not meet the requirements of subheading 9801.00.10, HTSUSA, none of the set is granted American goods returned status. The U.S. made pen holder, although not advanced or improved while abroad, is a part of the set and, therefore, does not fall within the classification of subheading 9801.00.10, HTSUSA.

However, the entire set does fall within the purview of subheading 9802.00.80, HTSUSA. This subheading describes:

> Articles assembled abroad in 'whole or in part of fabricated components, the product of the United States, which (a) were exported in condition ready for assembly without further fabrication, (b) have not lost their physical identity in such articles by change in form, shape or otherwise, and (c) have not been advanced in value or improved in condition abroad except by being assembled and except by operations incidental to the assembly process such as cleaning, lubricating and painting * * *.

The application of subheading 9802.00.80, HTSUSA, essentially results in the segregation of the U.S. components from the remainder, or dutiable portion, of the imported article. It is clear that this tariff provision does not contemplate an "all or nothing" approach. Therefore, the duty on the ball point pen set is placed on the full value of the imported article, minus the cost or value of the U.S. origin pen. No deduction may be made for the. cost or value of the pen holder since it is not assembled abroad.

Issue 3: Does the assembly operations within Mexico affect the country of origin of the packaged pen set for marking purposes?

Section 304 of the Tariff Act of 1930, as amended (19 U.S.C. 1304), requires that every article (or its container) imported into the United States, subject to specified exceptions,

shall be marked to indicate the country of origin to the ultimate purchaser in the United States. country of origin is generally determined on the basis of substantial transformation. In this regard, 19 CFR 134.1(b) defines country of origin as "the country of manufacture, production, or growth of any article of foreign origin entering the United States. Further work or material added to an article in another country must effect a substantial transformation in order to render such other country the 'country of origin' within the meaning of this part."

The substantial transformation test is also used to determine whether U.S. articles which are exported and returned to the United States are subject to the requirements of 19 U.S.C. 1304. Except as discussed below, such articles are excepted from marking under 19 CFR 134.32(m) as U.S. articles exported and returned, unless the articles are substantially transformed prior to their return to the United States.

An exception to the substantial transformation rule is found in 19 CFR 10.22, which applies to the country of origin marking requirements of articles assembled abroad in whole or in part from U.S. components and entitled to a partial exemption from duty under subheading 9802.00.80, HTSUSA. Section 10.22 provides that assembled articles entitled to the exemption are considered products of the country of assembly for the purposes of the country of origin marking requirements of 19 U.S.C. 1304.

In this case, a pen holder in the United States and a ball point pen assembled in Mexico from U.S. and Israeli components are to be imported. Although they are considered a set for tariff classification purposes, this fact is not relevant to the country of origin marking requirements for these items. *See* Headquarters Ruling Letter 084935, dated August 23, 1989.

In this case, the pen holder manufactured in the United States is excepted from marking under 19 CFR 134.32(m), as a U.S. article exported and returned. Nothing is done in Mexico to the pen holder to substantially transform it into a product of Mexico. The pen, however, which is eligible for importation under subheading 9802.00.80, HTSUSA, is subject to the requirements of 19 CFR 10.22. As indicated above, under this provision, the country of assembly is considered the country of origin for purposes of 19 U.S.C. 1394, which in this case is Mexico. The pen may be marked "Mexico", "Product of Mexico", "Assembled in Mexico", "Assembled in Mexico from U.S. and foreign components", etc. *See* Headquarters Ruling Letter 731507, dated October 17, 1989.

Issue 4: Do restrictions exist on the importation of Israeli ostrich feathers?

You state that the ostrich feather which is to be glued to the ball point pen is a product of Israel and is bleached and dyed in Israel. There is no prohibition or restriction on such ostrich feathers.

Holding:

The U.S. ball point pen with an attached Israeli ostrich feather, packaged in U.S. packing materials with a U.S. made pen holder are a set and classified within subheading 9608.10.00, HTSUSA. The U.S. produced goods which are assembled in Mexico are within subheading 9802.00.80, HTSUSA. There is no allowance for the U.S. made pen holder.

Since the pen holder is manufactured in the United States and is not substantially transformed while in Mexico, it is excepted from the marking requirements. The ball point pen is assembled abroad of U.S. and foreign components and is eligible for the allowance within subheading 9802.00.80, HTSUSA. Therefore, according to 19 CFR 10.22, the pen's country of origin for marking purposes is the country in which it was assembled. The pen may be marked "Mexico", "Product of Mexico Assembled in Mexico, or "Assembled in Mexico from U.S. and foreign components."

There are no prohibitions or restrictions on the importation of ostrich feathers from Israel.

ARTHUR P. SCHIFFLIN,
(for John Durant, Director,
Commercial Rulings Division.)

[ATTACHMENT C]

DEPARTMENT OF THE TREASURY,
U.S. CUSTOMS SERVICE,
Washington, DC, December 20, 1989.
CLA-2 CO:R:C:G 085336 JBW
Category: Classification
Tariff No. 0603.90.00 and 9802.00.80

MS. ELVA ARZATE
ACCOUNT MANAGER
RUDOLPH MILES & SONS, INC.
4950 Gateway East
P. 0. Box 144
El Paso, TX 79942

Re: Dried flower bouquet.

DEAR MS. ARZATE:

This ruling is in response to your inquiry of August 8, 1989, on behalf of American Oak Preserving Company, regarding the classification under the Harmonized Tariff Schedule of the United States Annotated (HTSUSA) and the country of origin of a dried flower bouquet.

Facts:

The sample submitted is a floral bouquet consisting of dried flowers and foliage and artificial flowers, all wrapped in tissue paper and bound with a paper-covered wire tie. Arranged in the bouquet are the following components, which are purchased from the country listed and which have undergone the process described:

Campo Flower: Country of growth: Brazil. The flowers are imported into the United States in bulk, sorted cleaned, trimmed, and subjected to a forced air and heat process to open the flower heads.

Lagurus: Country of growth: Italy. The material is imported into the United States in bulk, cleaned, cut to length, dyed, centrifuged, and dried by forced air and heat.

Ruscus: Country of growth: Italy. The material is imported into the United States in bales, cut, sorted, graded, painted, and dried by forced air and heat.

Gypsy Grass: Country of growth: United States. The material is trimmed, dyed, centrifuged, and dried by forced air and heat.

Large Yarrow: Country of growth: United States. The material is graded and cut.,

Small Wood Flower: Country of manufacture: India. The item is not subject to processing in the United States.

The final bouquet is created in Mexico from the components exported from the United States. While in Mexico, the components are arranged in the bouquet, bound with a paper-covered wire tie, trimmed, and wrapped ii:' tissue paper that is attached by another paper-covered wire tie.

Issues:

(1) What is the classification under the HTSUSA of a floral bouquet consisting of dried flowers and foliage and artificial flowers?
(2) Whether dried flowers and foliage of foreign origin, which are dyed, painted, or dried in the United States, acquire United States origin by virtue of the processes to which they are subjected?
(3) Whether arrangement of dried flowers and foliage and artificial flowers in a bouquet, where certain components are of United States origin, is an assembly under subheading 9802.00.80, HTSUSA?
(4) What are the country of origin and marking requirements for the complete floral arrangement?

Law and Analysis:

I. *Classification of the Floral Arrangement under the HTSUSA:*

The General Rules of Interpretation (GRI's) set forth the legal framework in which merchandise is to be classified under the HTSUSA. GRI 1 requires that classification be deter-

mined first according to the terms of the headings of the tariff and any relative section or chapter notes and, unless otherwise required, according to the remaining GRI's.

The dried floral arrangement consists of dried flowers, dried foliage, and artificial flowers. These components, if imported separately, are classified under different headings of the tariff: dried flowers, Heading 0603, HTSUSA; dried foliage, Heading 0604, HTSUSA; artificial flowers, Heading 6702, HTSUSA.

GRI 3 applies when goods are classifiable under two or more headings. The Explanatory Notes, which provide the official (interpretation of the HTSUSA at the international level, define composite goods to include goods made up of different components, even if the components are separable, as long as they are adapted one to the other, are mutually complementary, and together form a whole that would not normally be offered for sale in separate parts. The bouquet is a composite good, for the individual components create a floral arrangement that derives its aesthetic value from the mutually complementary positioning of the components. Furthermore, even though the individual components may be sold separately, the value of any individual component appears limited when compared to the overall value of the components when arranged together. Thus, the components may be sold separately, but in this case, they do not appear to be of the type *normally* offered for sale in separate parts.

GRI 3(b) governs the classification of composite goods. GRI 3(b) requires classification of a composite good as if it consists of the component that gives it its essential character. The Explanatory Notes state that the factors determining essential character may vary as between different kinds of goods. The Notes suggest that essential character may be determined by the nature of a component or material, its bulk, quantity, weight, or value, or by the role of a constituent material in relation to the use of the goods.

The dried flowers impart the essential character to the bouquet. The dried flowers constitute the principal bulk, quantity, and weight of the arrangement. Moreover, as you state in your letter, the dried foliage and artificial flowers serve the subordinate roles of embellishing the beauty of the principal object, the dried flowers.

The dried flower bouquet is classified under subheading 0603.90.00, HTSUSA, as cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: other. The column one rate of duty is 5 percent *ad valorem*, and the bouquet is eligible for duty-free treatment under the Generalized System of Preferences, provided all legal eligibility requirements, as set out in 19 C.F.R. § 10.171 *et seq.* (1989), are met.

II.. *Country of Origin for Dried Flowers and Foliage that is Dyed, Painted, or Heated in the United States*:

The Campo, Lagurus, and Ruscus will be imported into the United States and will be subjected to a dyeing, painting, or heat process. For the purpose of determining whether these components assume United States origin to permit the floral bouquet to obtain special classification as articles assembled abroad produced with United States components, the question arises of whether these products undergo a process that results in their substantial transformation. 19 C.F.R. § 10.14(b) (1989). A substantial transformation occurs when an article loses its identity through processing and emerges as a new article having a new name, character, or use. *Koru North America v. United States*, 12 CIT ___, 701 F. Supp. 229, 234 (1988); *see also, Anheuser-Busch Brewing Ass'n v. United States*, 207 U.S. 556, 562 (1908); *United States v. Gibson-Thomsen Co.*, 27 C.C.P.A. 267, 273 C.A.D. 98 (1940).

The name, character, or use test has been the focus of inquiry in numerous recent court and Customs Service decisions. In *National Juice Products*, the question before the Court of International Trade was whether imported orange juice concentrate is substantially transformed by the mixture in the United States of the foreign concentrate with water, orange essences, and oils, and by repacking the mixture frozen in cans or as a liquid after pasteurization. The court held that these processes did not result in a new product with a new name, character, or use, for the imported concentrate imparts the essential character of the resulting product. *National Juice products*, 10 CIT at ___, 628 F. Supp. at 978. The domestic process did not change the "fundamental character" of the product. *Id.*

In a more recent case, *Koru North America*, the issue before the Court of International Trade was whether a process of thawing, skinning, boning, trimming, glazing, freezing, and repackaging headed and gutted fish effects a substantial transformation. The court in this case held that the processing did effect a substantial transformation. *Koru North America*, 12 CIT at ___, 701 F. Supp. at 235. The name of the product changed from "headed and gutted fish" to "individually quick-frozen fillets." *Id.* Moreover, the court

identified changes that "go to the fundamental nature and character of the fish * * *." *Id.* Such changes in this case included a change in the shape, marketing, and tariff classification of the product resulting from the processes.

No prior Customs Service rulings have specifically addressed whether dyeing, painting, or heating dried flowers or foliage changes the country of origin for these products. However, Customs Service rulings relating to similar processes have been issued. In Headquarters Ruling Letter 554971, December 1, 1988, the Customs Service determined that the sorting, grading, blending, and roasting of coffee beans does not substantially transform the beans. Likewise, peeling, deveining, and cooking shrimp does not effect a substantial a transformation. 23 Cust. B. & Dec. 21, 27, C.S.D. 89–101 (1989). The process of dyeing, Headquarters Ruling Letter 079909, June 4, 1987, or of painting, Headquarters Ruling Letter 071403, August 25, 1983, have been held not to result in substantial transformations of the products in question.

From the discussion above, we determine that the process of dyeing, painting, or heating to which the dried flowers and foliage under consideration are subjected does not effect a substantial transformation and consequently does not make the United States the country of origin for these products. The products through the processing do not assume a new name. The process of dyeing, painting, or heating clearly imparts physical changes to the items thereby making them more suitable for retail sale. However, the fundamental character of the products is not changed by the processing. Both before and after processing, it is the imported product that imparts the essential character to the final product. Finally, the ultimate use of the product is not changed by the processing. Although the flowers or foliage may have little or no aesthetic value before processing, they will always be used, if used at all, as dried flowers or foliage.

In sum, the process of dyeing, painting, or heating the dried flowers or foliage are minor processes that leave the identity of the imported products intact. The country of origin for the Campo, Lagurus, and Ruscus will not change by virtue of the processes performed in the United States.

III. *Articles Assembled Abroad from United States Components*:

The Gypsy Grass and Large Yarrow are grown and dried or dyed in the United States. Subheading 9802.00.80, HTSUSA, provides for special classification of articles assembled abroad from United States components. More specifically, this subheading includes:

> Articles assembled abroad in whole or in part of fabricated components, the product of the United States, which (a) were exported in condition ready for assembly, (b) have not lost their physical identity in such articles by change in form, and (c) have not been advanced in value or improved in condition abroad except by being assembled and except by operations incidental to the assembly process such as cleaning, lubricating, and painting.

The process of arranging the bouquet and joining the separate components together by a paper covered wire is an "assembly" for the purpose of subheading 9802.00.80, HTSUSA. As defined in the regulations, an assembly consists of "any method used to join or fit together solid components, such as * * * the use of fasteners[.]" 19 C.F.R. § 16(a) (1989). Furthermore, the trimming of the bouquet is an operation incidental to assembly and therefore does not constitute further fabrication. 19 C.F.R. § 10.16(b)(4) (1989).

Consequently, the United States. goods, specifically the Gypsy Grass and the Large Yarrow, which are assembled into the bouquet in Mexico, are entitled t_9 the benefits of subheading 9802.00.80, HTSUSA. As a result, the duty on the imported dried flower bouquet is placed on the full value of the imported article, minus the cost or value of the components of United States origin.

IV. *Country of Origin and Marking Requirements for the Imported Dried Flower Bouquet*:

Section 304 of the Tariff Act of 1930, as amended, 19 U.S.C.A. § 1304 (West Supp. 1989), requires that every article imported into the United States, subject to specific exceptions, be marked to indicate the country of origin to the ultimate purchaser in the United States. The Customs Regulations except articles assembled abroad in whole or in part from United States components from the normal country of origin marking requirements and direct that such products are considered products of the country of assembly for country of origin marking purposes. 19 C.F.R. § 10.22 (1989). The country of origin for marking purposes for the dried flower bouquet is therefore Mexico. The bouquet may be marked "Mexico," "product of Mexico," "Assembled in Mexico from United States and foreign components," or other similar phrases.

Holding:

The dried flower bouquet is classified under subheading 0603.90.00, HTSUSA, as cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: other. The rate of duty is 5 percent *ad valorem*, and the product is eligible for duty-free treatment under the Generalized System of Preferences provided the legal eligibility requirements, as set out in 19 C.F.R. § 10.171 *et seq.* (1989), are met.

The components of United States origin, which are assembled into the final product in Mexico, are entitled to the benefits of subheading 9802.00.80, HTSUSA. The duty is assessed against the full value of the imported article, less the cost or value of such products of the United States. Finally, the country of origin for the imported articles, for the purpose of marking, is Mexico.

JOHN T. ROTH,
(for John Durant, Director,
Commercial Rulings Division.)

[ATTACHMENT D]

DEPARTMENT OF THE TREASURY,
U.S. CUSTOMS SERVICE,
Washington. DC, January 19, 1990.

CLA-2 CO:R:C:G 086128 JS
Category: Classification
Tariff No. 3005.90.5000

MR. LEWIS STEIN
JOHNSON & JOHNSON
One Johnson & Johnson Plaza
New Brunswick, NJ 08933-7002

Re: Elastic bandage.

DEAR MR. STEIN:

This is in reference to your letter of October 25, 1989, on behalf of Johnson & Johnson, requesting classification of elastic bandages imported from Mexico. Two packaged samples were submitted for inspection.

Facts:

The samples at issue are identical strips of 4″ wide elastic bandage constructed of woven cotton webbing, reinforced with rubber, with non-ravelling edges and over-stitched ends which prevent fraying. Two aluminum clips of U.S. origin are attached at one end. The bandages are used for muscular and tendon support, and are reportedly heat resistant. They will be imported in 2″, 3″, 4″ and 6″ widths.

You state that the fabric is woven in the United States, and will be shipped to Mexico in 400 to 600 unstretched yard lengths. It will be cut into five yard lengths, rolled with the metal clips in the center, labelled, and shrink wrapped for retail sale.

Issue:

1. Is the merchandise at issue classifiable as a bandage under heading 3005, HTSUSA?
2. Whether the rubber elastic bandage is entitled to a partial duty exemption under subheading 9802.00.80, HTSUSA, when returned to the United. States?

Law and Analysis:

ISSUE 1

Classification of merchandise under the HTSUSA is in accordance with the General Rules of Interpretation (GRI's), taken in order. GRI 1 provides that the classification shall be determined according to the terms of the headings and any relevant section or chapter notes.

Heading 3005, HTSUSA, provides for wadding, gauze, bandages and similar articles. The Explanatory Notes, which constitute the official interpretation of the tariff at the international level, state that heading 3005 covers wadding and gauze for dressings (usually of absorbent cotton) and bandages, etc., not impregnated or coated with pharmaceutical substances, * * * provided they are exclusively intended (e.g. because of labels affixed or special folding) for sale directly without re-packing, to users (private persons, hospitals, etc.) for use for medical, surgical, dental or veterinary purposes. Since the bandages at issue are similar to the above exemplars, and are rolled and shrink wrapped with a label affixed for sale directly to users, it is classified under this heading.

ISSUE 2

HTSUSA subheading 9802.00.80 provides a partial duty exemption for:

> [a]rticles assembled abroad in whole or in part of fabricated components, the product of the United States, which (a) were exported in condition ready for assembly without further fabrication, (b) have not lost their physical identity in' such articles by change in form, shape, or otherwise, and (c) have not been advanced in value or improved in condition abroad except by being assembled and except by operations incidental to the assembly process such as cleaning, lubricating, and painting.

All three requirements of HTSUSA subheading 9802.00.80 must be satisfied before a component may receive a duty allowance. An article entered under this tariff provision is subject to a duty upon the full value of the imported assembled article, less the cost or value of the U.S. components assembled therein, provided there has been compliance with the documentation requirements of section 10.24, Customs Regulation (19 CFR 10.24).

Fabricated components subject to the exemption are provided for at section 10.14(a), Customs Regulations (19 CFR 10.14(a)), which provides, in part, that:

> [t]he components must be in condition ready for assembly without further fabrication at the time of their exportation from the United States to qualify for the exemption. Components will not lose their entitlement to the exemption by being subjected to operations incidental to the assembly either before, during, or after their assembly with other components.

Section 10.16(a), Customs Regulation (19 CFR 10.16(a), provides that the assembly operation performed abroad may consists of any method used to join or fit together solid components, such as welding, soldering, riveting, force fitting, gluing, laminating, sewing, or the use of fasteners.

In the instant case, the samples and description of the foreign operations show that only the metal clips will qualify for the duty exemption of subheading 9802.00.80, HTSUSA. The rubber elastic bandage and thread will not qualify for HTSUSA subheading 9802.00.80 consideration because these components fail to meet the requirement of clause (a) of the tariff provision, as they are not exported in a condition ready for assembly without further fabrication. Once the coiled bandage is cut to length, overlocking stitches are sewn onto the cut ends of the bandage to prevent the unraveling of the fabric. In our opinion, sewing the overlocking stitches is not an acceptable assembly operation or an operation incidental to assembly, but is a further fabrication of the bandage.

In *L'Eggs Products, Inc. v. United States*, Slip Op. 89–5, 13 CIT ____, 704 F.Supp. 1127 (CIT 1989), the court considered whether sewing together the end of a panty hose tube was an assembly or a further fabrication under item 807.00, Tariff Schedules of the United States (TSUS) (the precursor provision of HTSUSA subheading 9802.00.80). The court determined that the tubes were exported in condition ready for assembly without further fabrication for the reason that the tubes, as exported, "required no further fabrication since they were fully constructed, and were secure from unraveling by the tuck stitches." As noted above, such is not the case here. *See also, Zwicker Knitting Mills v. United States*, Cust.Ct. 34, C.D. 4786, 469 F.Supp. 727 (1979), *aff'd*, 67 CCPA 37, C.A.D. 1240, 613 F.2d 295 (1980).

Moreover, the court in *L'Eggs* concluded that the tube closing operation constituted an acceptable assembly as the thread served as a joining agent by joining the tube to itself. In the present case, the thread used in sewing the overlocking stitches onto the ends of the bandage does not serve as a binding agent, but is merely used to prevent the unraveling of the fabric.

The operation of crimping the metal clips to the end of the elastic bandage constitutes an acceptable assembly operation pursuant to 19 CFR 10.16(a). *See also* Headquarters Ruling

Letter 555205 dated August 25, 1989, which held that crimping a terminal onto a wire was an acceptable assembly operation.

With regard to the country of origin marking of the bandages, Section 304 of the Tariff Act of 1930, as amended (19 U.S.C. 1304), requires, subject to certain specified exceptions, that all articles of foreign origin imported into the U.S. shall be marked to indicate the country of origin to the ultimate purchaser in the U.S. Although the country of origin of a product is generally determined on the basis of where the last substantial transformation occurs, there is an exception to the general rule set forth in section 10.22, for articles which are entitled to an exemption from duty under subheading 9802.00.80, HTSUSA. Section 10.22 provides that assembled articles entitled to the exemption are considered products of the country of assembly for purposes of 19 U.S.C. 1304, whether or not the assembly operation constitutes a substantial transformation. Therefore, since the bandages are eligible for entry under subheading 9802.00.80, 19 CFR 10.22 applies.

In addition, it should be noted that Customs has previously determined that the words, "Assembled in" constitute sufficient country of origin marking for articles subject to section 10.22, Customs Regulations (19 CFR 10.22). *See* HQ 731507, issued October 17, 1989. Thus, the country of origin marking should state that the bandages are "Assembled in Mexico" in part from material of U.S. origin.

Holding:

The merchandise at issue is classified under subheading 3005.90.5000, HTSUSA, which provides for wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes: other: other, dutiable at the rate of 7 percent *ad valorem*.

On the basis of the information and the samples submitted, we conclude for the reasons stated above that no deduction from the full value of the imported rubber elastic bandage may be made under HTSUSA subheading 9802.00.80 for the cost or value of the bandage and thread. However, allowances may be made under this tariff provision for the cost or value of the metal clips, provided there is compliance with the documentary requirement of 19 CFR 10.24.

The designated textile and apparel category may be subdivided into parts. If so, the visa and quota requirements applicable to the subject merchandise may be affected. Since part categories are the result of international bilateral agreements which are subject to frequent renegotiations and changes, to obtain the most current information available, we suggest you check, close to the time of shipment, the *Status Report on Current Import Quotas (Restraint Levels)*, an issuance of the U.S. Customs Service which is updated weekly and is available for inspection at your local Customs office.

Due to the changeable nature of the statistical annotation (the ninth and tenth .digits of the classification and the restraint (quota/visa) categories, you should contact your local Customs office prior to importation of this merchandise to determine the current status of any import restraints or requirements.

HUBBARD VOLENICK,
(for John Durant, Director,
Commercial Operations Division.)

[ATTACHMENT E]

DEPARTMENT OF THE TREASURY,
U.S. CUSTOMS SERVICE,
Washington, DC, January 17, 1992.

CLA–2 CO:R:C:S 556274 DSN
Category: Classification
Tariff No. 9802.00.80

MS. TERESA R. SOZA
UMBRO U.S.A.
P.O. Box 10648 Federal Station
25 East Court Street
Greenville, SC 29601

Re: Applicability of partial duty exemption to mens' and boys' soccer shorts; assembly; *L'Eggs; Oxford Industries*; sewing.

DEAR MS. SOZA:

This is in response to your; letter of August 26, 1991, requesting a ruling on the applicability of subheading 9802.00.80, Harmonized Tariff Schedule of the United States (HTSUS), to mens' and boys' soccer shorts to be produced in Mexico and Brazil from U.S.-origin components. You also seek advice regarding the country of origin marking language for the labels attached to the shorts. You were advised of the tariff classification by letter of December 30, 1991.

Facts:

According to your submission, U.S. -origin components will be sent to factories in Mexico and Brazil to be assembled into mens' and boys' soccer shorts. You state that U.S.-origin fabric, elastic, binding and drawstrings will be cut to shape and length in the U.S. In Mexico and Brazil, the following processes will be performed:

1. crease and set pocket;
2. join side seams (front, back rise and inside leg);
3. bind side vents;
4. hem leg opening;
5. overlock and set the elastic;
6. cut two buttonholes at the waist for the drawstring;
7. lockstitch and set labels;
8. multineedle the waist;
9. set drawstring at the waist;
10. fold and pack and attach handtag.

The thread used in the above operation will be of foreign origin. Upon completion of the assembly, the soccer shorts will be imported into the U.S.

Issue:

Whether the mens' and boys' soccer shorts qualify for the partial duty exemption available under subheading 9802.00.80, HTSUS, when returned to the U.S.

Law and Analysis:

Subheading 9802.00.80, HTSUS, provides a partial duty exemption for:

> [a]rticles assembled abroad in whole or in part of fabricated components, the product of the United States, which (a) were exported in condition ready for assembly without further fabrication, (b) have not lost their physical identity in such articles by change in form, shape or otherwise, and (c) have not been advanced in value or improved in condition abroad except by being assembled and except by operations incidental to the assembly process such as cleaning, lubricating, and painting.

All three requirements of subheading 9802.00.80, HTSUS, must be satisfied before a component may receive a duty allowance. An article entered under this tariff provision is subject to duty upon the full value of the imported assembled article, less the cost or value of such U.S. components, upon compliance with the documentary requirements of section 10.24, Customs Regulations (19 CFR 10.24).

Section 10.14(a), Customs Regulations (19 CFR 10.14(a)), states in part that:

> [t]he components must be in condition ready for assembly without further fabrication at the time of their exportation from the United States to qualify for the exemp-

tion. Components will not lose their entitlement to the exemption by being subjected to operations incidental to the assembly either before, during, or after their assembly with other components.

Section 10.16(a), Customs Regulations (19 CFR 10.16(a)), provides that the assembly operation performed abroad may consist of any method used to join or fit together solid components, such as welding, soldering, riveting, force fitting, gluing, laminating, sewing, or the use of fasteners.

Operations incidental to the assembly process are not considered further fabrication operations, as they are of a minor nature and cannot always be provided for in advance of the assembly operations. However, any significant process, operation or treatment whose primary purpose is the fabrication, completion, physical or chemical improvement of a component precludes the application of the, exemption under subheading 9802.00.80, HTSUS, to that component. *See*, 19 CFR 10.16(c).

In the instant case, the operations that entail sewing fabric onto itself using any type of stitch, including hemming and forming pockets are considered acceptable assembly operations. *See, L'Eggs Product's, Inc., v. United States*, Slip Op. 89–5, 13 CIT ____, 704 F.Supp. 1127 (CIT 1989). Attaching two pieces of fabric together by sewing the side seams and waist band are also considered acceptable assembly operations pursuant to 19 CFR 10.16(a). In addition, cutting two buttonholes at the waist for the drawstring constitutes a permissible incidental operation. *See, United States v. Oxford Industries. Inc.*, 1 CIT 230, 517 F.Supp. 694 (1981), *aff'd*, 69 CCPA 55, 668 F.2d 507 (1981), where the court held that a buttonholing operation performed to assure a proper fit of the buttons was a minor operation and considered a permissible incidental operation.

We note that the country of origin marking language you propose—"Assembled in ____ of U.S. components"—for the labels is acceptable provided all components are of U.S. -origin. Any components not of U.S. -origin should be identified. (However, it will not be necessary to identify the foreign origin of the thread). Alternatively, the marking "Assembled in _____ is acceptable, even if all the components are not of U.S.-origin.

Holding:

On the basis of the information provided, it is our opinion that the operations performed abroad to create the soccer shorts are considered proper assembly operations or operations incidental thereto. Therefore, the shorts may enter under subheading 9802.00.80, HTSUS, with allowances in duty for the cost or value of the U.S. components therein, upon compliance wit,h the documentary requirements of 19 CFR 10.24.

JOHN DURANT,
Director,
Commercial Rulings Division.

[ATTACHMENT F]

DEPARTMENT OF THE TREASURY,
U.S. CUSTOMS SERVICE,
Washington, DC, May 13, 1987.

File: MAR–3 CO:R:E:E

TO: DISTRICT DIRECTOR OF CUSTOMS
El Paso, Texas

FROM: Chief, Entry, Licensing & Restricted Merchandise Branch

SUBJECT: Request for Internal Advice
Farah Manufacturing Company

In a request for internal advice, submitted on behalf of Farah Manufacturing Company, Inc. (Farah), you ask about the country of origin marking requirements for wearing apparel assembled in Mexico and imported under Item 807, Tariff Schedules of the United States (TSUS). The articles in question are made either entirely of U.S. components or pri-

marily of U.S. components with some minor trim components, *e.g.* buttons, that are not of U.S. origin.

You ask whether any or all of the following phrases would constitute acceptable marking:

1. Assembled in Mexico from U.S. crafted fabric components;
2. Assembled in Mexico from U.S. fabric components;
3. Assembled in Mexico from U.S. crafted fabric components and foreign trim, or
4. Any of the above using "Made in" instead of "Assembled in."

Farah would like to use the same label for all of its assembled wearing apparel articles. The four alternatives set forth above have been proposed.

Section 304 of the Tariff Act of 1930, as amended, (19 U.S.C. 1304), generally requires that all articles of foreign origin be marked to indicate the country of origin to the ultimate purchaser in the United States. Pursuant to section 10.22 of the Customs Regulations (19 CFR 10.22), articles assembled abroad and imported under item 807.00 TSUS are considered products of the country of assembly for the purposes of 19 U.S.C. 1304. This regulation further states that if an imported assembled article is made entirely of American-made materials, the United States origin of the material may be disclosed by using a legend such as 'Assembled in _____ from material of U.S. origin," or a similar phrase.

Garments Made Entirely From U.S. Components

Garments assembled in Mexico entirely from U.S. components and imported under item 807.00 TSUS are considered to be products of Mexico for purposes of 19 U.S.C. 1304. They may be marked either "Made in Mexico" or 'Assembled in Mexico . In accordance with section 10.22, Customs Regulations, they may also be marked "Assembled in Mexico from material of– U.S. origin" or a similar phrase. For garments made entirely from U.S. materials, we find that the phrases "Assembled in Mexico from U.S. crafted fabric components" and "Assembled in Mexico from U.S. fabric components" constitute similar phrases within the meaning of 10.22. Therefore, we find these phrases to be acceptable under 19 U.S.C. 1304 and 19 CFR 10.22.

We cannot approve the marking "Assembled in Mexico from U.S. crafted fabric components and foreign trim" for those garments that are made entirely from U.S. components since it is an inaccurate statement.

Garments Made Primarily of U.S. Components

It is our position that 19 CFR 10.22 permits identification of the U.S. materials alone only when the article is made entirely from *U.S. materials*. If the article contains any foreign material, either the identification, of the *U.S.* components must be omitted or the foreign components must be identified as well. Therefore, garments that are assembled in Mexico from U.S. fabric components and foreign trim cannot be marked Assembled in Mexico from U.S. crafted fabric components or "Assembled in Mexico from U.S. fabric components". For purposes of 19 U.S.C. 1304 and 19 CFR 10.22 they may be marked either "Assembled in (or Made in) Mexico" or "Assembled in (or Made in) Mexico from U.S. crafted fabric-components and foreign trim".

Conclusion

None of the proposed phrases are acceptable under 19 U.S.C. 1304 and 19 CFR 10.22 for use on both garments that are made entirely from U.S. materials and those that are not. If Farah would like to use a single label to identify country of origin in either situation (*i.e.* where the garments are made entirely or primarily from U.S. materials), both the markings "Made in Mexico" and "Assembled in Mexico" would be satisfactory.

Steven I. Pinter

[ATTACHMENT G]

DEPARTMENT OF THE TREASURY,
U.S. CUSTOMS SERVICE,
Washington, DC, October 17, 1989.

MAR–2 CO:R:C:V 731507 LR
Category: Marking

DISTRICT DIRECTOR OF CUSTOMS
Nogales, AZ 85621

Re: Country of origin marking of assembled articles entitled to entry under subheading 9802.00.80, HTSUS.

DEAR MR. LAWRENCE:

This is in response to your letter of June 6, 1988, requesting reconsideration of Headquarters ruling 728597, dated May 16, 1988, in which it was determined that the legend "Assembled in Mexico" was not acceptable country of origin marking for articles assembled in Mexico and imported under subheading 9802.00.80, HTSUS (formerly item 607.00, TSUS). We regret the delay in responding.

Facts:

HQ 728597 concerned the country of origin marking requirements for imported wire harnesses imported into the U.S. under item 807.00, TSUS. Although marking of the container in lieu of the article itself was found to be acceptable, Customs also found that the requested marking "Assembled in Mexico" on the containers was unacceptable. In this regard, the ruling states:

> Section 10.22 of the Customs Regulations provides, with respect to merchandise that has been granted a partial exemption under item 807.00, Tariff Schedules of the United States,[1] that assembled articles are considered to be products of the country of assembly for the purpose of the country of origin marking requirements of 19 U.S.C. 1304. Accordingly, the proper marking legend must read "Product of Mexico", "Made in Mexico", or words of similar meaning. If the imported wire harnesses with fittings are made entirely of American-made materials, the United States origin of the materials may be disclosed by using a legend such as "Assembled in Mexico from material of U.S. origin", or a similar phrase.

You indicate that the marking "Assembled in Mexico" is widely used in the 807/Twin Plant industry in Mexico and is accepted by Customs at a number of different districts. In your opinion, this method of marking is appropriate and ask that we reconsider our position on this issue.

Issue:

What is the acceptable method of marking assembled articles which are eligible for importation under subheading 9802.00.80, HTSUS?

Law and Analysis:

Section 304 of the Tariff Act of 1930, as amended (19 U.S.C. 1304), requires, subject certain specified exceptions, that all articles of foreign origin imported into the U.S. shall be marked to indicate the country of origin to the ultimate purchaser in the U.S. Although the country of origin of a product is generally determined on the basis of where the last substantial transformation occurs,[2] there is an exception to the general rule set forth in section 10.22, Customs Regulations, for articles which are entitled to an exemption from duty under subheading 9802.00.80, HTSUS (formerly item 807.00, TSUS). Section 10.22 provides that assembled articles entitled to the exemption are considered products of the country of assembly for purposes of 19 U.S.C. 1304.

The exemption applies to articles assembled abroad in whole or in part of fabricated components, the product of the U.S., with no operation performed thereon except the attachment of the components to form the imported merchandise and operations incidental

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[1] See note 3.

[2] Section 134.1(b), Customs Regulations, defines the country of origin as "the country of manufacture, production, or growth of any article of foreign origin entering the U.S. Further work or material added to an article in another country must effect a substantial transformation in order to render such other country the 'country of origin' within the meaning of this part."

thereto. The presence of foreign materials will not preclude classification under subheading 9802.00.80. The assembled article is subject to duty upon the full appraised value of the imported article, less the cost or value of such products of the U.S.[3] For articles entitled to the exemption, the country of origin is the country of assembly whether or not the assembly operation constitutes a substantial transformation.

There has been considerable confusion concerning the acceptability of the marking "Assembled in under the provisions of section 10.22. Although the regulation provides that the marking "Assembled in _____from material of U.S. U.S. origin" is permissible when the assembled article is made entirely of American-made materials, it provides no guidance regarding the use of the phrase "Assembled in _____. There are contradictory rulings on this issue.

As indicated above, Customs determined in HQ 728597 that "Assembled in Mexico" was not appropriate country of origin marking under section 10.22 and required the merchandise to be marked "Product of Mexico", "Made in Mexico", or words of similar meaning. *See also* HQ 730500, March 10, 1988 (jewelry assembled in Mexico from U.S. and foreign materials and entitled to an exemption under item 807, TSUS, cannot be marked "Assembled in Mexico," but must be marked "Made in Mexico", "Product of Mexico" or words of similar meaning).

However, in HQ 729938, May 13, 1987, Customs determined that with respect to garments assembled in Mexico from U.S. and foreign components and entitled to an exemption under item 807, TSUS, the following markings were acceptable: "Assembled in Mexico", "Made in Mexico" or "Assembled in (or Made in) Mexico from U.S. crafted fabric components and foreign trim." In another ruling, Customs determined that color TV's assembled in Mexico from U.S. and Japanese materials and imported under item 807, TSUS, may be marked "Assembled in Mexico". In that case, the word "America" or a locality in the U.S. was to appear on the assembled article. Customs determined that in the context of an 807 importation, the words "Assembled in" are words of similar meaning to "Made in" or "Product of" within the meaning of section 134.46 and 134.47, Customs Regulations.[4] Most recently, Customs determined in HQ 083455, September 6, 1989, that roller bearing assemblies, assembled in Mexico from Romanian and U.S. components and eligible for treatment under subheading 9802.00.80, HTSUS, could be marked "Assembled in Mexico" or "Assembled in Mexico from Romanian and U.S. components."

Upon examination of the contradictory positions, we find that A the rulings which approved of "Assembled in _____ should be followed. As explained below, this position is consistent with Customs intent in promulgating section 10.22 and satisfies the purpose of the marking statute to inform the ultimate purchaser of the country of origin.

An examination of the history of section 10.22 reveals that Customs intended the phrase "Assembled in " to be acceptable marking in the context of that provision. The regulation was promulgated in 1975, as part of a package of interpretative regulations concerning the 807 exemption. The notice of the proposed regulations was published in the Federal Register on July 5, 1974 (39 FR 24651). Proposed section 10.18, pertaining to the country of origin marking requirements for such merchandise, provided:

> Assembled articles entitled to the exemption are considered products of the country of assembly for purposes of the country of origin marking requirements of section 304, Tariff Act of 1930, as" amended (19 U.S.C. 1304). **If an imported assembled article entitled to the exemption was made entirely of American—made components and materials, and does not contain any foreign-made components, the marking "Assembled in _____" may be substituted for "Made in _____** (emphasis added).

Upon analysis of the comments received in response to the proposed regulation, Customs determined that certain changes to section 10.18 were necessary. In this regard, Customs indicated:

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[3] Since duty must always be paid on the cost of the assembly under subheading 9802.00.80, all articles eligible for importation under this subheading receive only a partial exemption from duty.

[4] Section 134.46 requires that in any case in which the name of a place other than the country of origin appears on an imported article or its container, there shall appear, legibly and permanently, in close proximity to such place name, and in at least a comparable size, the name of the country of origin preceded by "Made in," "Product of," or *other words of similar meaning*. Section 134.47, which is applicable when the place name is part of a trademark, trade name, or souvenir marking, similarly requires "Made in," "Product of," or *other words of similar meaning* to precede the country of origin (emphasis added).

> Several commenters objected that the proposed wording seemed to imply that the term "Made in" is a mandatory part of country of origin marking. The terms "Assembled in" or "Made in" are optional, and **either is acceptable.** The term "from materials of United States origin" or a similar phrase can be added at the importer's option if all materials are of United States origin. There is no requirement that the returned articles must be marked with the additional wording to qualify for item 807.00. (Analysis of Comments: Attachment to July 14, 1975 memorandum from Commissioner of Customs to the Assistant Secretary regarding the 807 regulations).

The final 807 regulations were published as T.D. 75–230 (40 FR 43025, September 18, 1975). The final version of section 10.18 was published as section 10.22. Although the first sentence of the proposed regulation which indicated that assembled articles entitled to the exemption are considered products of the country of assembly was left intact, Customs changed the second sentence by deleting the language which indicated that "Assembled in" was only permissible where the article was made entirely from U.S. materials and substituted the words set forth below in bold. Section 10.22 provides:

> Assembled articles entitled to the exemption are considered products of the country of assembly for the purposes of the country of origin marking requirements of section 304, Tariff Act of 1930, as amended (19 U.S.C. 1304). **If an imported assembled article is made entirely of American-made materials, the United States origin of the material may be disclosed by using a legend such as "Assembled in _____ from material of U.S. origin," or a similar phrase.**

Although section 10.22 does not specify when "Assembled in _____ is acceptable marking, the conclusion that it is permissible both when the assembled article consists entirely of U.S. materials and when it does not is inescapable based on Customs analysis of comments and the changes made to proposed section 10.18. As indicated above, in analyzing the comments, Customs stated that the terms "Assembled in" or "Made in" are optional, and either is acceptable. Customs further indicated that the term "from materials of U.S. origin" or a similar phrase can be **added** at the importer's option if all materials are of U.S. origin. These statements clearly imply that "Assembled in" by itself is sufficient marking whether or not all the materials are American-made. These statements coupled with the deletion of the sentence from proposed section 10.18 which said that "Assembled in" was permissible only if the article contained no foreign-made components, are clear indications that Customs considered "Assembled in _____" acceptable marking whenever section 10.22 is applicable.

We are also of the opinion that the phrase "Assembled in _____ satisfies the statutory requirement of 19 U.S.C. 1304 to indicate the country of origin to the ultimate purchaser. In the context of section 10.22, "Assembled in _____" does exactly this. Whenever section 10.22 applies, the country of assembly is always the country of origin, whether or not the assembly constitutes a substantial transformation. Accordingly, in the context of section 10.22, we believe the phrase "Assembled in _____" adequately conveys origin. Moreover, in this context, the "Assembled in" indicator may well be more accurate, descriptive and revealing to the ultimate purchaser that the traditional "Made in" or "Product of" indicators which generally connote that the article was either made entirely in or substantially transformed in the designated country. (For the same reason, for purposes of section 10.22 merchandise, we consider the words "Assembled in" to be words of similar meaning to "Made in" or "Product of" within the context of section 134.46 and 134.47).

We also find that the origin of the materials comprising the assembled article may be added to the country of origin indicator whether or not the article consists entirely of American-made materials. We see no reason why assembled articles made entirely from U.S. materials should be permitted to be marked "Assembled in _____ from material of U.S. origin" (the language, specifically approved in section 10.22) and assembled articles not made entirely from U.S. materials should not be permitted to be marked with a similar phrase such as "Assembled in _____ from U.S. and Japanese materials." In both instances, the identity of the materials merely provides the ultimate purchaser with additional pertinent information. While this information is not required, it serves a useful function and should be encouraged.

Finally, it should be noted that the phrase "Assembled in" will not constitute sufficient country of origin marking outside the context of section 10.22 (*i.e.*, where an assembled article is not eligible for the subheading 9802.00.80 exemption). In such case, the general country of origin rule applies and the country of origin is the country of assembly only if the

assembly process constitutes a substantial transformation. Approval of the phrase "Assembled in" outside the context of section 10.22 would be misleading since the country of assembly may or may not be the country of origin for purposes of 19 U.S.C. 1304.

Holding:

Under the provisions of section 10.22, the words "Made in", "Product of" or "Assembled in" preceding the country of assembly or merely the name of the country of assembly constitute acceptable country of origin marking. Any of these designations is acceptable, whether or not the assembled article consists entirely of U.S. materials. The origin of the materials comprising the assembled article may be added to the country of origin designation, whether or not the article consists entirely of U.S. materials. Finally, with respect to articles which are subject to the provisions of section 10.22, the phrase "Assembled in" constitutes words of similar meaning to "Made in" and "Product of" for purposes of sections 134.46 and 134.47. To the extent they are inconsistent with this ruling, HQ 728597 and HQ 730500 are modified.

JOHN DURANT,
Director,
Commercial Rulings Division.

[ATTACHMENT H]

DEPARTMENT OF THE TREASURY,
U.S. CUSTOMS SERVICE,
Washington, DC, February 7, 1990.

MAR 2–05 CO:R:C:V 732018 pmh
Category: Marking

MR. JAMES G. MEAGLEY
PHILLIPS, LYTLE, HITCHCOCK, BLAINE & HUBER
3400 Marine Midland Center
Buffalo, NY 14203

Re: Country of origin marking requirements for flexible magnetic recording disks.

DEAR MR. MEAGLEY:

This is in response to your December 20, 1988 letter, requesting a ruling on the country of origin marking requirements for flexible magnetic recording disks. We regret the delay in responding to your request.

Facts:

Your client imports from Mexico various models of microdisk and minidisk products. These products are used generally to record and store digital computer information for access by floppy disk drive. Each product consists of essentially two parts: an unrecorded flexible magnetic recording disk (with or without special coating) and a protective plastic shell (microdisk) or protective-vinyl jacket (minidisk). The magnetic recording disks without special coating are manufactured by the importer in the U.S. and abroad. The magnetic recording disks with special coating are manufactured by the importer only in the U.S. In Mexico, all the disks are assembled to either a hub (microdisk) or hub ring (minidisk) and then assembled into either a protective plastic shell (microdisk) or protective vinyl jacket (minidisk). Each magnetic recording disk without special coating also undergoes a "burnishing" process in Mexico. You state that "burnishing" is essentially a minor polishing operation. Finally, each microdisk and minidisk product undergoes a final certification, inspection and packaging. The packaging consists of either a ten-pack retail carton or a bulk container (200/1000 units)

According to your letter, less than half of the products imported from Mexico enter in bulk form and are sold to U.S. computer equipment and software companies who record computer programs onto each product before selling it. These U.S. purchasers may resell a small percentage of the bulk product without any such recording. The importer has estimated that such sales represent a very small amount of its total bulk sales of all microdisk

and minidisk products. The remainder of the products imported from Mexico are packed in lots of ten in shrink wrapped retail cartons (with five or ten retail cartons being placed into one bulk container for shipping purposes).

Each bulk container and each shrink wrapped-pack retail carton is presently marked "Assembled in Mexico." In addition, you state that the importer is aware of the requirements of section 134.46, Customs Regulations (19 CFR 134.46), and has marked the retail cartons in compliance with that regulation. In that regard, we note that the three sample retail cartons submitted for examination bear the names of locations other than the country of origin. The locations of the importer's plants (both domestic and abroad) appear on the minidisk retail carton and the name and domestic address of the importer's parent corporation appear on the microdisk retail carton. The country of origin marking on each retail carton is on the same side and within a couple of inches of the names of the other locations.

It is the importer's position that the minidisk and microdisk products in this case are eligible for entry under subheading 9802.00.80, Harmonized Tariff Schedule of the United States (which replaced item 807.00, Tariff Schedules of the United States). The importer asserts that in the condition as currently imported into the U.S., each microdisk and minidisk product contains at least one component of U.S. origin which is eligible for entry under subheading 9802.00.80, HTSUS. Exhibits attached to your letter support that at least one component in each of the sample microdisk and minidisk products is of U.S. origin. The importer makes a distinction between those products that are entered under subheading 9802.00.80, HTSUS, and those that are not. For the merchandise entered under subheading 9802.00.80, HTSUS, the importer suggests the following markings:

(a) "U.S. Disk, Assembled in Mexico with U.S. and other foreign components," or
(b) "U.S. Disk, other U.S. and foreign components, Assembled in Mexico."

For the merchandise not entered under subheading 9802.00.80, HTSUS, the importer suggests the following country of origin markings:

(a) "Disk Made in USA, Finished in Mexico;"
(b) "Disk Made in USA, Assembled in Mexico;"
(c) "U.S. Disk, Finished in Mexico;" or
(d) "U.S. Disk, Assembled in Mexico."

Issues:

Whether the subject minidisk and microdisk products are eligible for the partial duty exemption in subheading 9802.00.80, HTSUS.

Whether the proposed country of origin markings for the minidisk and microdisk products satisfy the applicable country of origin marking requirements with regard to the bulk packaging and the retail carton.

Law and Analysis:

As you are aware, the HTSUS replaced the Tariff Schedules of the United States (TSUS), on January 1, 1989. Item 807.00, TSUS, was carried over into the HTSUS without change as subheading 9802.00.80. This provision applies to articles assembled abroad in whole or in part of fabricated components, the product of the U.S., with no operations performed thereon except the attachment of the components to form the imported merchandise and operations incidental thereto. An article classified under subheading 9802.00.80, HTSUS, is subject to duty upon the full appraised value of the imported article, less the cost or value of such products of the U.S.

Section 10.16(a), Cus;toms Regulations (19 CFR 10.16(a)), provides that the assembly; operations performed abroad may consist of any method used to join or fit together solid components such as force fitting, gluing, etc. In *Mattel Inc. v. the United States*, C.A.D. 1248, 67 CCPA 74 (1980), the packaging of domestic phonograph records in envelopes was held to be a qualified assembly under item 807.00, TSUS. Citing that decision, Customs has held that the permanent joining of the jacket with the disk and hub ring is an acceptable assembly operation within the purview of the statute and 19 CFR 10.16(a). *(See* HQ 544161, dated May 2, 1989.)

Based upon the facts provided, we find that the subject minidisk and microdisk products undergo an acceptable assembly operation *(i.e.*, the permanent joining of the disk with the hub or hub ring and the vinyl jacket or plastic shell). Since each of these products contains at least one U.S. component, these products are eligible for entry under subheading 9802.00.80, HTSUS. (The component disks without special coating are not eligible for duty

exemption under subheading 9802.00.80, HTSUS due to the fact that they undergo a burnishing process in Mexico. Customs has held that such processing is not incidental to assembly. *See* 19 CFR 10.16 and HQ 555238, issued March 8, 1989.)

With regard to the country of origin marking of these products, section 304 of the Tariff Act of 1930, as amended (19 U.S.C. 1304), requires, subject to certain specified exceptions, that all articles of foreign origin imported into the U.S. shall be marked to indicate the country of origin to the ultimate purchaser in the U.S. Although the country of origin of a product is generally determined on the basis of where the last substantial transformation occurs, there is an exception to the general rule set forth in section 10.22, Customs Regulations (19 CFR 10.22), for articles which are entitled to an exemption from duty under subheading 9802.00.80, HTSUS. 19 CFR 10.22 provides that assembled articles entitled to the exemption are considered products of the country of assembly for purposes of 19 U.S.C. 1304, whether or not the assembly operation constitutes a substantial transformation. Since the minidisk and microdisk products in this case are eligible for entry under subheading 9802.00.80, HTSUS, 19 CFR 10.22, applies and the country of origin of the minidisk and microdisk products is Mexico, the country of assembly. Furthermore, section 10.22 is triggered by the "eligibility" of goods for entry under subheading 9802.00.80, HTSUS, not whether or not the goods were actually entered under that provision. Therefore, since all the subject goods are eligible for entry, the same marking requirements apply for the goods that are entered under subheading 9802.0080, HTSUS, as for those goods that are not.

In addition, it is noted that Customs has previously determlned that the words "Assembled in" constitute sufficient country of origin marking for articles subject to 19 CFR 10.22. *(See* HQ 731507, issued October 17, 1989.) Therefore, since the minidisk and microdisk products are assembled in Mexico and are eligible for duty exemption under subheading 9802.00.80, HTSUS, the country of origin is Mexico and the language "Assembled in" is acceptable. However, the words "Finished in" are not acceptable as it is our opinion that they are not words of similar meaning to the words "Made in" and "Product of."

With regard to the markings you have proposed for these products, it is our opinion that the language "Assembled in Mexico' should be foremost in the marking, since Mexico is the country of origin. It is acceptable for you to reference the origin of the components, but this should appear after the name of the country of origin *(e.g.*, "Assembled in Mexico from U.S. and other foreign components"). Furthermore, we find that it is misleading to reference only the U.S. origin of the disks. Therefore, if you do reference the U.S. origin of the disks you should also reference the foreign origin of the other components *(e.g.*, "Assembled in Mexico from U.S. Disk and other foreign components").

Retail Cartons

You have stated that more than half of the products imported from Mexico are packed in lots of ten in shrink wrapped retail cartons intended for retail sale in the U.S. Marking these cartons in lieu of marking the individual products is acceptable. Pursuant to 19 U.S.C. 1304(a)(3)(D) and section 134.32(d), Customs Regulations (19 CFR 134.32(d)), an exception from individual marking is applicable where the marking of a container of such article will reasonably indicate the origin of the article. In addition, we note that the sample retail cartons submitted for our examination, bear the names of locations other than the country of origin and that, therefore the requirements of section 134.46, Customs Regulations (19 CFR 134.46), are triggered. As you are aware, 19 CFR 134.46, requires that the name of the country of origin preceded by "Made in," "Product of," or other words of similar meaning shall appear legibly and permanently, and in close proximity to such words and in at least a comparable size. As noted above, Customs has determined that the words "Assembled in," are similar in meaning to the words "Made in" and "Product of." In addition, the country of origin appears on the same side and in close proximity to the names of the other locations and in larger lettering. Consequently, it is our opinion that the marking on the retail cartons is in compliance with 19 CFR 134.46.

Bulk Containers

With regard to the country of origin marking on the bulk containers, you have stated that the magnetic recording disks are not individually marked and that the words "Assembled in Mexico" appear only on the outermost container. As noted above, pursuant to 19 U.S.C. 1304(a)(3)(D) and section 134.32(d), Customs Regulations (19 CFR 134.32(d)), an exception from individual marking is applicable where the marking of a container of such article will reasonably indicate the origin of the article. This exception is normally applied in cases

where the article is imported in a properly marked container and Customs officials at the port of entry are satisfied that the ultimate purchaser will receive it in the original unopened marked container. Section 134.35, Customs Regulations (19 CFR 134.35), provides that if the imported article will be used in manufacture, the manufacturer may be the ultimate purchaser if he subjects the imported article to a process which results in a substantial transformation of the article. In this case we consider the ultimate purchaser to be the U.S. computer software companies that transpose computer programs onto the products. Such a process substantially transforms the microdisk and minidisk products from a media usable for recording purposes into a specific computer program. Therefore, so long as the microdisk and minidisk products are imported in properly marked containers and Customs officials at the port of entry are satisfied that the U.S. computer software company will receive them in the original unopened marked containers, the products are excepted from individual marking and it is sufficient to mark the outermost bulk container only. *See* 19 CFR 134.32(d).

You have further stated that of the total bulk product sold to U.S. software companies, a very small amount is resold with no recorded computer programming. Although a marking exemption under 19 U.S.C. 1304(a)(3)(D) may be allowed, we remind you that Customs has generally limited this exception to two types of situations: (1) where the importer is the ultimate purchaser (either because the importer substantially transforms the article into a product of the U.S. or because the importer uses the article himself and the shipping container indicates the country of origin; and (2) where the ultimate purchaser (other than the importer) will *in all foreseeable circumstances* receive the imported article in its original unopened marked container. In this case, you have not provided any information concerning how the products that are sold without computer programming by the U.S. software companies, are packaged and sold. Therefore, Customs cannot be sure that the ultimate purchaser, *in all foreseeable circumstances*, will receive the disks in properly marked containers. Consequently, because it is impossible to know which product of the total bulk import will be resold by the computer software company without programming, technically the bulk import does not qualify for this exemption. However, because the amount being resold without programming is very small, Customs can allow the exemption provided the importer submits written certification to Customs at the port of entry, that the products to be resold without programming will be repacked in containers properly marked to indicate the country of origin, and the importer notifies Customs if the amount of bulk imports sold by computer software companies without programming exceeds the amount indicated in your certification. If the importer is unable to do this, the total bulk product cannot receive this exemption. Therefore, we suggest you contact the Customs office at the port of entry and submit for their examination and approval written certification regarding the marked containers in which those products will be resold.

Holding:

On the basis of the information submitted, it is our opinion that the minidisk and microdisk products are eligible for entry under subheading 9802.00.80, HTSUS. Accordingly, 19 CFR 10.22 applies and Mexico, the country of assembly, is the country of origin for marking purposes. The marking "Assembled in Mexico" as exhibited on the retail cartons is in compliance with 19 U.S.C. 1304 and 19 CFR 134.46. If the U.S. origin of the disk is referenced, then the foreign origin of the other components should be referenced, as well. For the bulk product being imported for sale to U.S. software companies, it is acceptable to mark the outermost container only, in those instances where the product will be substantially transformed by the transposition of specific programs onto the microdisk and minidisk products. For that percentage of the bulk product that is not substantially transformed and is repackaged and resold by the U.S. software companies, written certification must be provided to Customs, as described above, regarding the repackaging of this product.

JOHN DURANT,
Director,
Commercial Rulings Division.

[ATTACHMENT I]

DEPARTMENT OF THE TREASURY,
U.S. CUSTOMS SERVICE,
Washington, DC, August 30, 1990.

MAR–2–05 CO:R:C:V 732609 EAB
Category: Marking
Tariff No. 9302.00.80

LESLIE A. GLICK, ESQ.
PORTER, WRIGHT, MORRIS & ARTHUR
1233 20th Street, N.W.
Washington, DC 20036–2395

Re: Country of origin of textile swatch books assembled in Mexico in part with U.S. goods exported and returned; ultimate purchaser; 19 CFR 10.16; 19 CPR 10.22; 19 CFR 10.24; 19 CFR 11.12b(a); 19 CFR 12.130(c); 19 CFR 134.1(d); 19 CFR 134.32(d); 19 CFR 134.32(h); HQ 710493; HQ 732082; *Pabrini, Inc. v. United States.*

DEAR MR. GLICK:

This is in response to your letter of July 27, 1989, on behalf of V.I.P., Incorporated, requesting a ruling on the country of origin marking requirements of swatch cards, swatch book page sets, complete swatch books and swatch chips assembled in Mexico in part of U.S. goods and returned to the U.S. We regret the delay in responding.

Facts:

V.I.P. is a designer and manufacturer of trade advertising and promotional materials in the form of swatch cards, swatch book page sets, complete swatch books and swatch chips. It contemplates establishment of a plant in Mexico for assembly of these articles. A swatch card consisting of a sheet of heavy paperboard or light cardboard is printed in the U.S. by V.I.P. with information about swatches of fabric to be permanently glued to) the card. During a recent telephone conversation, you replied that some of the fabric was of foreign origin while some was domestic. A swatch book page set is a series of related swatch cards numbered for insertion in a swatch book. A swatch chip is a single piece of paperboard or cardboard that is printed with information about a piece of fabric that is to be stapled or glued to the chip. A small hole is then punched into the corner of the chip so it can be placed on a pegboard for display or bound with other chips, in a book for the same purpose. The swatch cards, swatch book page sets, swatch books and swatch chips are produced under contract for a particular customer that is a wholesaler of the fabrics represented by the swatches. The fabric wholesaler provides the swatch books to independent showrooms, free of charge, to be used as samples for the purpose of encouraging orders from customers of the showrooms for the fabrics. The articles are to be assembled in Mexico and packaged for shipment not to V.I.P., but directly to its U.S. customer. You state that V.I.P. would indicate the Mexican origin of these items to its wholesale customer by either marking the shipping cartons or informing him directly that the articles are assembled in Mexico.

Issue:

What are the country of origin marking requirements of swatch cards, swatch book page sets, swatch books and swatch chips assembled in Mexico in part with U.S. components?

Law and Analysis:

I. *What is the country of origin of the imported articles?*

Section 304 of the Tariff Act of 1930, as amended (19 U.S.C. 1304) generally provides that all articles of foreign origin (or their containers) imported into the U.S. are required to be legibly, conspicuously and permanently marked to indicate the country of origin to an ultimate purchaser in the U.S. For purposes of this statute, "country of origin" means the country of manufacture, product or growth of any article of foreign origin entering the U.S. Further work or material added to an article in another country must effect a substantial transformation in order to render such other country the "country of origin" within the meaning of this part.

Products of the U.S. are not subject to these marking requirements. In general, since further work or material added to an article in another country must effect a substantial transformation in order to render such other country the country of origin, a U.S. product sent to another country for minor processing or mere assembly operations not amounting

to a substantial transformation, remains a product of the U.S. and is not required to be marked upon its return. An exception to this is set forth in 510.22, Customs Regulations (19 CFR 10.22), which provides that articles assembled in whole or in part from U.S. components which are entitled to entry under subheading 9802.00.80, Harmonized Tariff Schedule of the United States (HTSUS), are considered products of the country of assembly for purposes of 19 U.S.C. 1304, whether or not the assembly constitutes a substantial transformation.

Regarding the assembly of some of the merchandise with U.S. components, HTSUS subheading 9802.00.80 provides a partial duty exemption for:

> [a]rticles assembled abroad in whole or in part of fabricated components, the product of the United States, which (a) were exported in condition ready for assembly without further fabrication, (b) have not lost their physical identity in such articles by change in form, shape, or otherwise, and (c) have not been advanced in value or improved in condition abroad except by being assembled and except by operations incidental to the assembly process such as cleaning, lubricating, and painting.

All three requirements of HTSUS subheading 9802.00.80 must be satisfied before a component may receive a duty allowance. An article entered under this tariff provision is subject to duty upon the full value of the imported assembled article, less the cost or value of the U.S. components assembled therein, provided there has been compliance with the documentation requirements of section 10.24, Customs Regulations (19 CFR 10.24).

Assembly operations for purposes of HTSUS subheading 9802.00.80 are interpreted at section 10.16(a), Customs Regulations (19 CFR 10.16(a)), which specifically enumerates gluing operations or the use of fasteners as acceptable means of assembly. In HQ 708700 (April 27, 1978) photo album covers were not substantially transformed when used with sheets, screw posts and "fly" sheets to form the finished album. In HQ 728269 (July 29, 1985), Customs held that operations performed on greeting cards, such as pressing out, folding and gluing, were minor and did not constitute a substantial transformation. Customs also has determined that while such assembly operations performed in another country do not substantially transform the greeting cards into products of that country, if the cards are entitled to entry into the U.S. under subheading 9802.00.80, HTSUS, then 19 CFR 10.22 requires that they be considered products of the country of assembly and marked accordingly. *See* HQ 729758 (February 22, 1988). In HQ 555213 (February 21, 1990), Customs held that the gluing together in Mexico of printed U.S. paper products to form greeting cards was an advancement in value for purposes of subheading 9802.00.30 HTSUS.

Section 10.16(b), Customs Regulations (19 CFR 10.16(b)), provides that assembly operations may be preceded, accompanied, or followed by operations incidental to the assembly.

Operations incidental to the assembly process are not considered further fabrication, as they are of a minor nature and cannot always be provided for in advance of the assembly operation. In C.S.D. 81–52, 14 Cust Bul. 844, Customs concluded that foreign hole-punching operations that were not substantial and merely incidental and in Connection with the assembly of a cable televisionn converter did not preclude the application of item 807.00, Tariff Schedule of the United States (TSUS), the precursor section to subheading 9802.00.80, HTSUS.

Consequently, in this case we find that while the gluing, assembly and packing performed in Mexico does not substantially transform the swatch chips, swatch cards and swatch book page sets, the U.S. printed material ~ nd fabric of whatever origin, will be advanced in value in Mexico by the foreign assembly process, are eligible for a partial duty exemption under subheading 9802.00.80, HTSUS and will be considered to be products of Mexico pursuant to 19 CFR 10.22, and they must be marked accordingly. If they are made entirely of American-made material, the U.S. origin of the m,aterial may be disclosed by using: "Assembled in Mexico from material of U.S. origin," or some similar phrase; however, if not entirely of U.S. material, and the origin of the U.S. components is disclosed, then the origin of all components must be disclosed.

II. *Do the imported articles qualify for any exceptions from marking?*

As provided in 19 U.S.C. 1304(a)(3)(D), implemented in 19 CFR 134.32(d), articles for which the marking of the container will reasonably indicate the origin of the articles are excepted from marking. As provided in 19 U.S.C. 1304(a)(3)(H), implemented in 19 CFR 134.32(h), an article is excepted from marking where the ultimate purchaser, by reason of the circumstances of the importation, must necessarily know the country of origin of such article even though it is not marked to indicate its country of origin. The applicability of

either exception depends upon the identity of the ultimate purchaser. Section 134.1(d), Customs Regulations (19 CFR 134.1(d)), defines the ultimate purchaser as generally the last person in the U.S. who will receive the article in the form in which it was imported. Clearly, V.I.P. is not the ultimate purchaser of the imported articles. As indicated in your submission, the imported articles are sent directly to the wholesale customer, who purchases them for its own use to sell its fabric. The imported samples are not, in fact, received by the issue remains, however, whether the last person to "receive" the imported samples is the wholesaler that purchases them for use in selling its products, or the fabric showrooms to which the imported articles are given to facilitate sales of the wholesaler's fabrics, or the retail customers that view the imported articles.

In Legal Determination 79–0382 (HQ 710493, July 17, 1979), Customs stated that the ultimate purchaser is not necessarily the ultimate user or consumer. In that case, dinnerware was imported for sale by the importer to a company that resold it to an airline company for its use in serving in-flight meals. The airline company received the dinnerware in the original, unopened and properly marked bulk containers. Customs found that the airline passengers would not keep the dinnerware, but would return it to the airline company after usage. The ultimate purchaser was the airline company, not the airline passengers, and the dinnerware, shipped to and received by the ultimate purchaser in its original, unopened and properly marked containers was excepted from marking as provided in 19 U.S.C. 1304(a)(3)(D).

In HQ 732082, March 14, 1989, Customs determined that the ultimate purchaser of imported samples was the importer who used them to solicit orders of foreign merchandise from prospective customers, not the prospective customers. In that case, the imported samples were neither sold, distributed, nor given away by the importer. Customs reasoned that since prospective customers would be expected to return the samples after examining them, the prospective customers did not "receive" the imported article within the meaning of 19 CFR 134.1, and could not properly be considered the ultimate purchaser.

We find in this case that the prospective customer who views the imported sample swatch books and chips does not "receive" them and is not the ultimate purchaser. As in HQ 710493 and HQ 732082, the showroom customer is expected to return the swatch books and chips after selecting a fabric or fabrics represented by the samples. The only remaining question is whether the ultimate purchaser is the wholesale purchaser of the imported articles, or the showroom that displays the imported samples to Prospective purchasers.

In *Pabrini, Inc. v. United States*, 10 CIT 128 (1986), the question before the court was whether by paying admission to a racetrack, the racetrack patrons obtained imported umbrellas by paying money or its equivalent in order to receive the articles. The court stated that the ultimate purchaser is the last person to pay consideration for the imported article, and found that by purchasing a ticket, the patrons paid consideration for two promises: admission and the receipt of an umbrella to take away as their own "19 CFR 134.1(d)(4):" If the imported article is distributed as a gift, the recipient of the gift is the ultimate purchaser"). Applying the foregoing principle to the facts in this case, we find that the last person in the U.S. who will pay consideration for the samples is the wholesaler, and not the showroom that obtains the samples at no cost and for no purpose other than merely to facilitate sales of the wholesaler's fabrics. We also note that the showroom is clearly not the recipient of a gift within the meaning of 19 CFR 134.1(d)(4), even though it receives the subject articles free of charge.

Therefore, we find that the wholesaler is the ultimate purchaser of the imported articles, and that the articles may be excepted from marking under 19 U.S.C. 1304(a)(3)(D). Based upon your statement that the bulk containers in which the articles are imported will be clearly marked to indicate the country of origin of the imported articles and that the articles will be shipped directly to the wholesale customer, the marking of the container will reasonably indicate the country of origin to the ultimate purchaser.

The exception provided in 19 U.S.C. 1304(a)(3)(H) does not apply. Customs has approved such exceptions only in situations where there is direct contact between the ultimate purchaser and the manufacturer. For example, in C.S.D. 80–114, (HQ 711081, September 26, 1979), Customs found that where the ultimate purchaser was the importer that owned an interest in the company from which it imported the articles, and ordered the articles directly from that company, the exception under 19 U.S.C. 1304(a)(3)(H) applied. In HQ 733096, February 8, 1990, Customs applied this exception where the ultimate purchaser was the importer and also the parent corporation of its wholly owned subsidiary, from which the parent corporation ordered the foreign articles.

In this case, although V.I.P. has direct dealings with the foreign manufacturer and necessarily knows the country of origin of the imported samples by reason of the circumstances of their importation, V.I.P. is not the ultimate purchaser. Since the wholesale customer, who is the ultimate purchaser, has no direct dealings with the foreign manufacturer, the exception does not apply. The fact that V.I.P. has a close and direct customer relationship with the wholesaler and will inform him in advance that these articles will be assembled in Mexico is insufficient to qualify for an exception under 19 U.S.C. 1304(a)(3)(H).

As provided in 19 CFR 11.12b(a), textile fiber products imported into the U.S. shall be labeled or marked in accordance with the Textile Fiber Products Identification Act (15 U.S.C. 70–70k), and the rules and regulations promulgated thereunder by the Federal Trade Commission (FTC), unless exempt from marking or labeling under 15 U.S.C. 70j. Customs recommends that you contact the FTC regarding this matter.

Holding:

U.S. printed materials and fabric of foreign or domestic origin which is imported after having been assembled in Mexico into swatch cards, swatch book page sets, complete swatch books and swatch chips are not substantially transformed but qualify for partial duty exemption under subheading 9802.00.80, HTSUS. The country of origin of such textile articles is Mexico, pursuant to 19 CFR 10.22. If the textile fabric books assembled therefrom are made entirely of American-made components, the U.S. origin of the components may be disclosed by using "Assembled in Mexico from material of U.S. origin," or some similar phrase; however, if not entirely of U.S. material, and the origin of the U.S. components is disclosed, then the origin of all components must be disclosed.

The ultimate purchaser of the imported articles is the wholesale customer who will use them as samples to be shown to retail customers to solicit sales of fabric represented by the articles. The articles may be excepted from country of origin marking pursuant to 19 CFR 134.32(d), and only the outside container must be marked, provided that Customs officials at the port of entry are satisfied that the imported articles will be used only in the manner described above and that wholesale customer will receive them in their original unopened cartons that are marked to indicate the country of origin of the textile articles contained therein.

MARVIN M. AMERNICK,
Chief,
Value, Special Programs and Admissibility Branch.

[ATTACHMENT J]

DEPARTMENT OF THE TREASURY,
U.S. CUSTOMS SERVICE,
Washington, DC, August 30, 1990.

MAR–2–05 CO:R:C:V 733661 KG
Category: Marking

EDWARD D. ACKERMAN, ESQ.
SIEGEL, MANDELL & DAVIDSON, P.C.
One Whitehall Street
New York, NY 10004

Re: Country of origin marking of imported locksets.

DEAR MR. ACKERMAN:

This is in response to your letter of July 11, 1990, requesting a country of origin ruling on behalf of Schlage Lock Co., regarding imported locksets assembled in Mexico.

Facts:

Your client imports locksets and parts of locksets from Mexico, comprised of both U.S. and Mexican made components. You assert that your products are entitled to a partial duty exemption under subheading 9802.00.80 of the Harmonized Tariff Schedule of the United States ("HTSUS") and may be entitled to duty-free entry as qualifying products under the

Generalized System of Preferences ("GSP"). You plan to enter the imported locksets as duty-free under the GSP.

Issue:

Whether marking the imported locksets and parts of locksets, which are entered as duty-free under the GSP, with the legends "Assembled in Mexico from U.S. and Mexican components" or "Assembled in Mexico" would satisfy the country of origin marking requirements.

Law and Analysis:

Section 304 of the Tariff Act of 1930, as amended (19 U.S.C. 1304), provides that, unless excepted, every article of foreign origin imported into the U.S. shall be marked in a conspicuous place as legibly, indelibly, and permanently as the nature of the article (or container) will permit, in such a manner as to indicate to the ultimate purchaser in the U.S. the English name of the country of origin of the article.

Part 134, Customs Regulations (19 CFR Part 134), implements the country of origin marking requirements and exceptions of 19 U.S.C. 1304. Section 10.22, Customs Regulations (19 CFR 10.22), states that assembled articles entitled to the duty exemption under subheading 9802.00.80 of the Harmonized Tariff Schedule of the United States ("HTSUS"), are considered products of the country of assembly for the purposes of country of origin marking. If an imported assembled article is made entirely of American-made materials, the United States origin of the material may be disclosed by using a legend such as "Assembled in ____ from material of U.S. origin," or a similar phrase.

The crux of the issue presented is whether an imported article entitled to the partial duty exemption under HTSUS subheading 9802.00.80 but actually entered duty free under another provision could be marked in accordance with 19 CFR 10.22 to satisfy the country of origin marking requirements. This provision provides a standard for country of origin determinations that applies only to assembled articles that are "entitled" to the partial duty exemption under HTSUS subheading 9802.00.80. The provision does not state that the assembled article must be entered under HTSUS subheading 9802.00.80 to apply. A fundamental rule of statutory construction is that if the language of a statute is clear and unambiguous, it must be held to mean what it plainly expresses. Sutherland Stat Cons sec. 406 (4th Ed). The term "entitled" is defined in Webster 's New World Dictionary (2nd College Edition), means "having a right to." In this case, it is asserted that the imported assembled articles have a right to or are eligible for a partial duty exemption under HTSUS subheading 9802.00.80. If, in fact, the imported assembled articles do have such a right or eligibility, the articles are within the ambit of 19 CFR 10.22 and should be marked accordingly.

As you are aware, Customs ruled in HQ 731507 (October 17, 1990), that the marking "Assembled in _____ from U.S. and Japanese materials' is an acceptable country of origin marking under 19 CFR 10.22 for products entitled to the partial duty exemption under HTSUS subheading 9802.00.80 and made out of both U.S. and Japanese components. The ruling clearly stated that "the origin of the materials comprising the assembled article may be added to the country of origin determination, whether or not the article consists entirely of U.S. materials." This case is similar to HQ 731507 because(the assembled articles are made up of both U.S. and foreign materials and the importer desires that the country of origin marking reflect the content of the materials. Pursuant to the provisions of 19 CFR 10.22, if the imported locksets or parts of locksets are entitled to the partial duty exemption under HTSUS subheading 9802.00.80, they can be marked "Assembled in Mexico,' or "Assembled in Mexico of U.S. and Mexican'"components."

Holding:

The language of l9.CFR 10.22 is interpreted to mean that imported assembled articles are within the ambit of 19 CFR 10.22 if such articles are entitled or eligible for the partial duty exemption under HTSUS subheading 9802.00.80. There is no requirement that the goods are actually entered under that subheading for 19 CFR 10.22 to apply.

If the imported locksets or parts-of locksets are entitled to the partial duty exemption under HTSUS subheading 9802.00.80, they can be marked "Assembled in Mexico, or Assembled, in Mexico of U.S. and Mexican components."

MARVIN M. AMERNICK,
Chief,
Value, Special Programs and Admissibility Branch.

[ATTACHMENT K]

DEPARTMENT OF THE TREASURY,
U.S. CUSTOMS SERVICE,
Washington, DC, August 27, 1991.
MAR–2–05 CO:R:C:V 734138 RSD
Category: Marking

JOHN B. PELLEGRINI, ESQ.
ROSS & HARDIES
529 Fifth Avenue
New York, NY 10017–4608

Re: Country of origin marking of imported neckties, assembly, fabric, 19 CFR 134.46, 19 CFR 10.22.

DEAR MR. PELLEGRINI:

This is in response to your letter of April 19, 1991, on behalf of your client, Randa Corp., requesting a binding ruling on the country origin marking requirements of imported neckties assembled in the Dominican Republic from Italian fabric cut into parts in Puerto Rico.

Facts:

Your client, Randa Corp., is planning to import neckties from the Dominican Republic. The fabric for the necktie facings (exterior shells) will be made in Italy and will be cut into pieces in Puerto Rico. The cut components will be sent to the Dominican Republic for assembly into the neckties. You indicate that the neckties will qualify for reduce-duty treatment under subheading 9802.00.80 of the Harmonized Tariff Schedule of the United States (HTSUS). It is proposed that the ties be labelled:

Assembled in Dominican Republic
100% Silk
Fabric from Italy

The label will be sewn on the reverse side of the neckties and the country of origin will be in letters that are no smaller than the reference to Italy.

Issue:

Is the proposed country of origin marking on the neckties acceptable under 19 U.S.C. 1304 and 19 CFR 10.22, if Italian fabric is cut in Puerto Rico and assembled in the Dominican Republic and the neckties are eligible for reduce-duty treatment under subheading 9802.00.80 of the HTSUS?

Law and Analysis:

Section 304 of the Tariff Act of 1930, as amended (19 U.S.C. 1304), provides that, unless excepted, every article of foreign origin imported into the U.S. shall be marked in a conspicuous place as legibly, indelibly, and permanently as the nature of the article (or container) will permit, in such a manner as to indicate to the ultimate purchaser in the U.S. the English name of the country of origin of the article. Congressional intent in enacting 19 U.S.C. 1304 was that the ultimate purchaser should be able to know by an inspection of the marking on the imported goods the country of which the goods is the product. The evident purpose is to mark the goods so that at the time of purchase the ultimate purchaser may, by knowing where the goods were produced, be able to buy or refuse to buy them, if such marking should influence his will." *United States v. Friedlaender & Co.*, 27 C.C.P.A. 297 at 302 (1940).

Part 134, Customs Regulations (19 CFR Part 134), implements the country of origin marking requirements and exceptions of 19 U.S.C. 1304. Section 134.1(b) defines country of origin as the country of manufacture, production, or growth of any article of foreign origin entering the U.S. Further work or material added to an article in another country must effect a substantial transformation in order to render such other country the country of origin within the meaning of this part. A substantial transformation occurs when articles lose their identity and become new articles having a new name, character or use. *United States v. Gibson-Thomsen co.*, 27 C.C.P.A. 267 at 270 (C.A.D 98) (1940), *National Juice Products Association v. United States*, 12 CIT ____, 701 F.Supp. 229 (CIT 1988).

Section 134.46, Customs Regulations (19 CFR 134.46), requires that when the name of any city or locality in the U.S., other than the name of the country or locality in which the

article was manufactured or produced, appears on an imported article or its container, there shall appear, legibly and permanently, in close proximity to such words, letters, or name, and in at least a comparable size, the name of the country of origin preceded by "Made in," "Product of," or other words of similar meaning. The purpose of this requirement is to prevent the possibility of misleading or deceiving the ultimate purchaser of the article as to the actual origin of the imported goods.

Articles eligible for tariff treatment under subheading 9802.00.80, HTSUS, pertaining to U.S. article assembled abroad, are subject to the special country of origin marking requirements of section 10.22, Customs Regulation (19 CFR 10.22). That section provides in full that:

> Assembled articles entitled to the exemption [from duty] are considered products of the country of assembly for the purposes of the 4 country of origin marking requirements of section 304, Tariff Act of 1930 as amended (19 U.S.C. 1304). If an imported assembled article is made entirely of American-made materials, the United States origin of the material may be disclosed by using a legend such "Assembled in from material of U.S. origin", or a similar phrase.

In this case, assuming the neckties are eligible for reduced duty treatment under subheading 9802.00.80 HTSUS, the country of origin of the neckties is deemed to be the country of assembly, the Dominican Republic. Accordingly, the neckties must be marked to indicate that their country of origin is the Dominican Republic. The proposed marking does indicate that the country of origin of the neckties is the Dominican Republic. However, based on the proposed marking, the question that then arises is whether it is acceptable to also mark the neckties with additional information regarding" the origin of the fabric.

In HQ 731507, October 17, 1989, Customs determined that under the provisions of section 10.22, the words "Made in", "Product of", or "Assembled in" preceding the country of assembly or merely the name of the country of assembly constitute acceptable country of origin marking. Customs also ruled that the origin of the materials comprising the assembled article may be added to the country of origin designation, whether or not the article consists entirely of U.S. materials. In that same ruling Customs also ruled that with respect to articles which are subject to the provisions of section 10.22, the phrase "Assembled in" constitutes words of similar meaning to "Made in" and "Product of" for purposes of sections 19 CFR 134.46 and 19 CFR 134.47. Customs has also held that if the article contains any foreign material, either the identification of the U.S. components must be omitted or the foreign components must be identified as well. See HQ 729938, May 13, 1987. The reasoning behind this decision was to prevent the ultimate purchaser from being misled into falsely believing that the all components are from the U.S. when they are not.

In this case we find that the identification of the origin of the fabric is not misleading and provides useful information to the consumer. Accordingly, we find the proposed marking is acceptable under 19 U.S.C. 1304 and 19 CFR 10.22.

Because another country name, Italy, appears on the product, the requirements of 19 CFR 134.46 are triggered. Because the country name Dominican Republic is preceded by the words "Assembled in," and is in the close proximity and will be in a comparable size as "Italy", the requirements of 19 CFR 134.46 are satisfied. Accordingly, the proposed country of origin marking is acceptable.

Holding:

Assuming the neckties are eligible for importation under subheading 9802.0080 HTSUS, the proposed country of origin marking on the neckties, indicating that the neckties are assembled in the Dominican Republic and that the fabric is from Italy is acceptable.

JOHN DURANT,
Director,
Commercial Ruling Division.

[ATTACHMENT L]

DEPARTMENT OF THE TREASURY,
U.S. CUSTOMS SERVICE,
Washington, DC, December 17, 1992.

MAR 2-05 CO:R:C:V 734697 LR
Category: Marking

J. ANDREW PORTER, ESQ.
CORRENT & MARCHI
Le Chateau, Suite 300
33 Ouellette Avenue
Windsor, ON, Canada N9A 4J1

DEAR MR. PORTER:

Re: Country of origin marking of welding gun manufactured partially in Canada and partially in the United States; assembly; 19 CFR 10.22.

DEAR MR. PORTER:

This is in response to your letter dated June 1, 1992, requesting a ruling on behalf of W. Tregaskiss Ltd. of Windsor, Canada, regarding the country of origin marking of a welding gun know as the Tough Gun.

Facts:

The Tough Gun is a welding gun which consists of thirteen parts. As specified in the submitted brochure, these parts include: the slip-on nozzles; contact tips; copper gas diffuser; nozzle retainer and shock washer; aluminum armored gooseneck; aluminum body; connector cone and cone nut; one piece handle; self cleaning switch and housing; unicable assembly; quick connect power pin; conduit liners; and quick connect block and feeder adaptor system. The function of the various parts is described in the brochure. Some of the parts are made entirely in the U.S. and some entirely in Canada. Others are made partially in each country. No details regarding the manufacture or cost of the various parts were submitted. However, from the brochure, it does not appear that any one part is the main or essential component.

Presently, the Tough Gun is assembled in Canada. You ask whether these products may be marked "Made in Canada of U.S. components". You also indicate that W. Tregaskiss Ltd. 15 contemplating transferring part of the manufacturing/assembly process to the U.S. and ask whether these products would be considered products of the U.S. for country of origin marking purposes.

Issue:

What is the proper country of origin for Tough Guns which are either assembled in Canada or the United States of U.S. and Canadian components?

Law and Analysis:

Section 304 of the Tariff Act of 1930, as amended (19 U.S.C. 1304), provides that unless excepted, every article of foreign origin imported into the U.S. shall be marked in a conspicuous place as legibly, indelibly, and permanently as the nature of the article (or container) will permit, in such a manner as to indicate to the ultimate purchaser in the U.S. the English name of the country of origin of the article. Part 134, Customs Regulations (19 CFR Part 134), implements the country of origin marking requirements and exceptions of 19 U.S.C. 1304.

Section 134.1(b), Customs regulations indicates that the country of origin is the country of manufacture, production, or growth of any article of foreign origin entering the United States. Further work or material added to an article in another country must effect a substantial transformation in order to render such other country the "country of origin" within the meaning of this part. A substantial transformation occurs when the work or material added changes the name, character or use of the article in question.

TOUGH GUNS ASSEMBLED IN CANADA

The substantial transformation test is not used to determine the marking requirements for imported products which are eligible for importation under Subpart 9802.00.80, Har-

monized Tariff Schedule of the United States (HTSUS). subheading 9802.00.80 provides that articles assembled abroad in whole or in part of fabricated components, the product of the United States, which (a) were exported in condition ready for assembly without further fabrication, (b) have not lost their physical identity in such articles by change in form, shape, or otherwise, and (c) have not been advanced in value or improved in condition abroad except by being assembled and except by operations incidental to the assembly process, are subject to a duty upon the full value of the imported article, less the cost or, if no charge is made, the value of such products or the United States. 19 CFR 10.22 provides that assembled articles entitled to the exemption are considered products of the country of assembly for the purposes of 19 U.S.C. 1304 (whether or not the assembly is a substantial transformation). Customs has determined that under this regulation, the article in question may be marked simply with the name of the country of assembly, or the name of the country of assembly preceded by words such as "Made in" or "Assembled in". The origin of the components may be identified as well. If the product consists entirely of U.S. components, a marking such as "Assembled in _____ from material of U.S. origin" may be used. If some foreign components are used, both the U.S. and foreign components should be identified. See Headquarters Ruling Letter (HRL) 731507, October 17, 1989.

In this case, while no details of the assembly process were furnished, it appears that one or more of the U.S. components of the Tough Gun are eligible for the exemption under subheading 9802.00.80. Based on this assumption, the provisions of 19 CFR 10.22 apply and Canada would be considered the country of origin. Your proposed marking, "Made in Canada of U.S. components" should be modified either to include the fact that some of the components are Canadian or should omit all reference to the origin of the components. Any of the following would constitute acceptable markings: "Canada"; "Made in Canada"; "Assembled in Canada"; "Made (or Assembled) in Canada of U.S. and Canadian components".

If none of the components of the Tough Guns are eligible for importation under subheading 9802.00.80 HTSUS, the marking requirements would hinge on whether or not the Canadian processing substantially transforms the U.S. parts into products of Canada. As explained below, insufficient information has been provided to make a definite determination on that issue.

TOUGH GUNS ASSEMBLED IN THE UNITED STATES

The Customs Service does not makes determinations regarding products which may be marked "Made in U.S". Those decisions are rendered by the Federal Trade Commission. However, assuming that a foreign product which is to be further manufactured in the United States is substantially transformed by such manufacturing, the Customs Service regards such manufacturer as the ultimate purchaser. In such case, the imported product itself need not be marked with its country of origin so long as the container in which it is imported is marked and Customs is satisfied that this marked container will reach the ultimate purchaser unopened. See 19 CFR 134.35

Based on the information submitted we cannot determine definitely whether the assembly/manufacturing processes which you contemplate in the United States would constitute a substantial transformation so as to render Tregaskiss Ltd. the ultimate purchaser. Further details about the various parts, including their method and cost of manufacture, and details about the assembly/manufacturing process to be performed in the United States would be required. If you would like to pursue this matter further, we suggest that describe in detail each step which occurs in the manufacture of the Tough Gun and provide relevant cost information.

Holding:

Assuming that one or more of the components of the Tough Gun assembled in Canada from U.S. and Canadian components is eligible for importation under subheading 9802.00.80, HTSUS, the marking "Made (or assembled) in Canada from U.S. and Canadian components" or any of the other markings indicated above would satisfy the requirements of 19 U.S.C. 1304.

JOHN DURANT,
Director,
Commercial Rulings Division.

[ATTACHMENT M]

DEPARTMENT OF THE TREASURY,
U.S. CUSTOMS SERVICE,
Washington, DC.

MAR–2 R:C:S 558700 MLR
Category: Marking

DONALD J. UNGER, ESQ.
MICHELE E. MCGUIRE, ESQ.
BARNES, RICHARDSON & COLBURN
200 East Randolph Drive
Suite 7920
Chicago, IL 60601

Re: Country of origin of leather palm work gloves; U.S. cotton cloth; Chinese leather, thread, and knit wristing; assembly; 19 CFR 10.22.

DEAR MR. UNGER AND MS. MCGUIRE:

This is in response to your letter of August 16, 1994, requesting a ruling on behalf of North Safety Products ("North"), concerning the country of origin marking on leather palm work gloves. Samples of four gloves were submitted with your request.

Facts:

North plans to import leather palm work gloves from China. Style 2203 is a clute leather palm glove. The back and lining will be made from 100 percent cotton cloth which is made and cut in the U.S., and the leather, thread, and knit wristing will be made in China. Style 4365A and 4375AL are continuous thumb leather palm gloves. The back, lining, and cuff will be made from 100 percent cotton cloth which is made and cut in the U.S., and the leather, thread, binding, and elastic will be made in China. Style 31897D is a leather welder's glove. The lining is 100 percent cotton cloth which will be made and cut in the U.S., and the leather, thread, and binding will be made in China.

North plans to ship the U.S. components of each of these gloves to China, where they will be sewn together with the Chinese components to form the styles of gloves mentioned above. It is stated that the imported gloves will be eligible for subheading 9802.00.80, Harmonized Tariff Schedule of the United States (HTSUS), treatment. North proposes to mark each of the gloves "Assembled in China of U.S. and Chinese Materials." In a telephone conversation with a member of my staff on March 28, 1995, it was requested that we also consider the marking "Made in China of U.S. and Chinese Materials."

Issues:

I. Whether the gloves assembled in China may be marked "Assembled in China of U.S. and Chinese Materials."

II. Whether the gloves assembled in China may be marked "Made in China of U.S. and Chinese Materials."

Law and Analysis:

The marking statute, section 304, Tariff Act of 1930, as amended (19 U.S.C. 1304), provides that unless excepted, every article of foreign origin imported in the U.S. shall be marked in a conspicuous place as legibly, indelibly, and permanently as the nature of the article (or its container) will permit, in such a manner as to indicate to the ultimate purchaser in the U.S. the English name of the country of origin of the article. Congressional intent in enacting 19 U.S.C. 1304 was "that the ultimate purchaser should be able to know by an inspection of the marking on the imported goods the country of which the goods is the product. The evident purpose is to mark the goods so that at the time of purchase the ultimate purchaser may, by knowing where the goods were produced, be able to buy or refuse to buy them, if such marking should influence his will." *United States v. Friedlaender & Co. Inc.*, 27 CCPA 297, 302, C.A.D. 104 (1940).

Part 134, Customs Regulations (19 CFR Part 134), implements the country of origin marking requirements and exceptions of 19 U.S.C. 1304. Country of origin is defined as "the country of manufacture, production, or growth of any article of foreign origin entering the U.S. 19 CFR 134.1(b). Further work or material added to an article in another country must effect a substantial transformation in order to render such other country the "country of origin' within the meaning of this part."

However, 19 CFR 10.22 provides a special marking provision for goods eligible for a partial duty exemption under subheading 9802.00.80, HTSUS. Such assembled goods are considered products of the country of assembly for purposes of 19 U.S.C. 1304. Section 10.22 further provides:

> [i]f an imported assembled article is made *entirely* of American-made materials, the United States origin of the material may be disclosed by using a legend such as 'Assembled in _____ from material of U.S. origin, origin,' or a similar phrase. (Emphasis added)

You cite Headquarters Ruling Letter (HRL) 731507 dated October 17, 1989, as support for the proposed marking "Assembled in China of U.S. and Chinese Materials." In HRL 731507, Customs stated:

> We also find that the origin of the materials comprising the assembled article may be added to the country of origin indicator whether or not the article consists entirely of American-made materials. We see no reason why assembled articles made entirely from U.S. materials should be permitted to be marked "Assembled in _____ from material of U.S. origin" (the language specifically approved in section 10.22) and articles not made entirely from U.S. materials should not be permitted to be marked with a similar phrase such as "Assembled in _____ from U.S. and Japanese materials." In both instances, the identity of the materials merely provides the ultimate purchaser with additional pertinent information. While this information is not required, it serves a useful function and should be encouraged.

If "Assembled in China of U.S. and Chinese Materials" is appropriate, you also claim that the requirements of 19 CFR 134.46 will be satisfied, which provide that whenever a name of a country or locality which is not the country of origin appears, the country of origin shall appear, legibly and permanently, in close proximity to such other country or locality, and that the name of the country of origin be preceded by "Made in," "Product of" or other words of similar meaning. You refer to HRL 731507 in which Customs held that the phrase "Assembled in" constitutes words of similar meaning to "Made in" and "Product of" for purposes of 19 CFR 134.46, for articles subject to the provisions of 19 CFR 10.22.

Outside the context of 19 CFR 10.22, however, Customs has consistently held that the phrase "Assembled in" is not an acceptable designation of the country of origin under 19 U.S.C. 1304. *See* HRL 735251 dated October 7, 1993. Moreover, in a telephone conversation on December 19, 1994, a member of my staff indicated that Customs has ruled that the marking "Assembled in" is only appropriate when the article is entered under subheading 9802.00.80, HTSUS, and is made entirely of U.S. components. *See* HRL 730915 dated July 26, 1989 (unless a jacket is made of U.S. components, it is deceptive to use the phrase "Assembled in"); HRL 730962 dated November 2, 1988; HRL 731061 dated July 28, 1988 (the marking "U.S. Parts Assembled in _____" is in accordance with 19 CFR 10.22); HRL 555102 dated November 23, 1988; and HRL 735450 dated August 30, 1994. The rulings cited above issued prior to 1989 were not modified by HRL 731507. HRL 731507 modified HRL 728597 dated May 16, 1988, and HRL 730500 dated March 10, 1988, which indicated that an article not assembled entirely from American-made materials must be marked "Product of" or "Made in," because 19 CFR 10.22 provides that assembled articles are considered to be products of the country of assembly.

In response, you noted that Customs also has issued rulings which allowed the marking "Assembled in" and a reference to foreign components for articles eligible for subheading 9802.00.80, HTSUS, treatment. *See* HRL 083455 dated September 6, 1989 (an acceptable marking for roller bearing assemblies eligible for subheading 9802.00.80, HTSUS, treatment, was "Assembled in Mexico from Romanian and U.S. components); HRL 083711 dated November 6, 1989 (a ball point pen assembled in Mexico from U.S. and Israeli components, eligible for subheading 9802.00.80, HTSUS, treatment, could be marked "Mexico," "Product of Mexico," "Assembled in Mexico," or "Assembled in Mexico from U.S. and foreign components"); HRL 085336 dated December 20, 1989; HRL 086128 dated January 19, 1990; HRL 556274 dated January 17, 1992; HRL 729938 dated May 13, 1987; HRL 732018 dated February 7, 1990 (indicating that it is misleading only to reference the U.S. origin of disks when using the phrase "Assembled in") ; HRL 732609 dated August 30, 1990; HRL 733661 dated August 30, 1990; HRL 734138 dated August 27, 1991; and HRL 734679 dated December 17, 1992. Moreover, Customs has considered the phrase "Assembled in" to constitute words of similar meaning to "Made in" and "Product of" for purposes of 19 CFR 134.46, only when the imported article is eligible for subheading 9802.00.80, HTSUS, treatment.

Clearly, based on the cases cited above, Customs has not treated articles eligible for subheading 9802.00.80, HTSUS, treatment consistently in regard to their country of origin marking. However, outside the context of 19 CFR 10.22, Customs has consistently determined that for purposes of 19 U.S.C. 1304, the words "Assembled in" are not a clear statement to the ultimate purchaser of the country of origin; the country of assembly may or may not be the actual country of origin of the article. Section 10.22 provides a limited exception to this basic country of origin marking principle *only* when the article, entered under subheading 9802.00.80, HTSUS, is assembled abroad *entirely* of U.S. materials. Section 10.22, however, does not provide authority for other country of origin statements that are not otherwise acceptable under 19 U.S.C. 1304 and 19 CFR Part 134. Therefore, we conclude that the gloves at issue may not be marked "Assembled in China of U.S. and Chinese Materials," since they are not made entirely of U.S. components. Accordingly, the above-cited rulings and any other rulings which approved pursuant to 19 CFR 10.22, a marking that included the phrase, "Assembled in _____ of U.S. and (foreign) components" or "Assembled in _____" for articles assembled of U.S. and foreign components are hereby **modified** by this decision.

You have also requested that if we deny the marking "Assembled in China of U.S. and Chinese Materials," whether the marking "Made in China of U.S. and Chinese Materials" is appropriate. For purposes of 19 CFR 10.22, the country of assembly is the country of origin. Accordingly, since the gloves are assembled in China, China is the country of origin. This is consistent with the principles of 19 CFR 12.130. *See* T.D. 90–17; 19 CFR 12.130(e)(1)(iv); and 19 CFR 12.130(c). Furthermore, since 19 CFR 134.46 requires that the name of the country of origin may be preceded by "Made in" whenever a name of a country or locality which is not the country of origin also appears on the article, we find that the marking "Made in China of U.S. and Chinese Materials" is appropriate.

Holding:

On the basis of information submitted, since the gloves are not entirely made of U.S. components, the marking "Assembled in China of U.S. and Chinese Materials" is not appropriate. However, the marking "Made in China of U.S. and Chinese Materials" is appropriate since this satisfies the requirements of 19 CFR 134.46.

A copy of this ruling letter should be attached to the entry documents filed at the time the goods are entered. If the documents have been filed without a copy, this ruling should be brought to the attention of the Customs officer handling the transaction.

JOHN DURANT,
Director,
Commercial Rulings Division.

United States Court of International Trade

One Federal Plaza

New York, N.Y. 10007

Chief Judge

Dominick L. DiCarlo

Judges

Gregory W. Carman
Jane A. Restani
Thomas J. Aquilino, Jr.
Nicholas Tsoucalas
R. Kenton Musgrave
Richard W. Goldberg

Senior Judges

James L. Watson

Herbert N. Maletz

Bernard Newman

Samuel M. Rosenstein

Clerk

Joseph E. Lombardi

Decisions of the United States Court of International Trade

(Slip Op. 95–65)

QMS, INC., PLAINTIFF *v.* UNITED STATES, DEFENDANT

Court No. 92–02–00103

[Plaintiff challenges Customs' classification of imported ink sheet rolls as "typewriter or similar ribbons," claiming subject articles should be classified as "parts and accessories of printer units." *Held:* Subject articles are properly classified as "photographic film." Summary judgment entered accordingly.]

(Decided April 18, 1995)

Powell, Goldstein, Frazer & Murphy (Richard M. Belanger, Robert Torresen, Jr.) for plaintiff.

Frank W. Hunger, Assistant Attorney General; *Joseph I. Liebman,* Attorney in Charge, International Trade Field Office, Commercial Litigation Branch, United States Department of Justice, *(John J. Mahon);* of counsel: *Laura R. Siegel,* Office of Assistant Chief Counsel, International Trade Litigation, United States Customs Service, for defendant.

OPINION

MUSGRAVE, *Judge:* In this test case, plaintiff QMS, Inc. ("QMS") challenges the denial by the United States Customs Service ("Customs") of six protests filed pursuant to Section 514 of the Tariff Act of 1930, as amended, 19 U.S.C. § 514 (1988), contesting the tariff classification of certain imported color ink sheet rolls ("ISRs"), imported by QMS through the port of Mobile, Alabama in a series of entries which took place between December, 1989 and September, 1990. Customs classified the articles under subheading 9612.10.90 of the Harmonized Tariff Schedule of the United States ("HTSUS"), covering "Typewriter or similar ribbons * * * : Ribbons: Other," carrying a duty of 9% *ad valorem.* Plaintiff contends that ISRs are properly classified under subheading 8473.30.40, HTSUS, which covers "Parts and accessories suitable for use solely or principally with machines of headings 8469 to 8472: Parts and accessories of the machines of heading 8471: Not incorporating a cathode ray tube," merchandise which is entitled duty-free entry. This Court has jurisdiction pursuant to 28 U.S.C. § 1581(a) (1988).

BACKGROUND

The parties have stipulated to the following: Color ISRs are specially designed for use solely in color thermal transfer printers which are used to print graphics with automatic data processing equipment. *Statement*

of Material Facts ("St. Facts") at 2–3, Exhibit B to *Memorandum of Points and Authorities in Support of Plaintiff's Motion for Summary Judgment ("Plaintiff's Memo"). See also Defendant's Response to Plaintiff's Statement of Material Facts.* Color ISRs contribute to the efficient operation of color thermal transfer printers. *St. Facts* at 4. Thermal transfer printers could not function as intended without color ISRs. *Id.* at 5. In their condition as imported, color ISRs consist of a thin polymer *(i.e.,* plastic) film to which has been applied paraffin wax pigments (or "inks") in varying color configurations *(i.e.,* yellow, magenta, cyan, and black). *Id.* at 6. ISRs vary in size, depending on the color thermal transfer printers for which they are specially designed, between 228 and 325 millimeters in width, between 105 and 297 meters in length, and between 50 and 74 millimeters in diameter when tightly wound around a reinforced cardboard core. *Id.* at 7. The color thermal transfer printing process is based on the subtractive color mixture process and involves the following steps:

> (a) The color ISR and the paper are carefully positioned together.
> (b) The printer's thermal heater unit heats and melts the wax pigments from the back of the base film.
> (c) The wax pigments are heat-fused to the paper and adhere by means of a thermally-induced mechanical bond.
> (d) The color ISR is advanced until the second desired color is carefully positioned next to the paper.
> (e) The thermal heater unit heats and melts wax pigments of the second desired color, the ISR is advanced to the third desired color, and so on until all colors have been sequentially overprinted onto the paper.

Id. at 8. Up to seven colors can be transferred to the paper by means of the subtractive color mixture process, in which the three subtractive colors are laid sequentially upon one another. *Id.* at 9. In the thermal printing process, pigmented wax is never transferred to the paper by means of impact. An image is transferred to the paper when the pigmented wax on the ISR is melted by the heating elements in the printer's thermal heater unit. The transfer is completed, and the image quality is improved, when the paper and the molten wax are pressed together by the constant pressure of the rubber platen roller and the print head. *Id.* at 10. In the thermal transfer printing process, wax pigments are transferred to the paper by means of heat and pressure. *Id.* at 11. In order to achieve highly accurate placement of the color ISR relative to the paper for sequential overprinting, the ISR is designed and manufactured to provide continuous positional electronic feedback to the printer. *Id.* at 12. Continuous electronic positional feedback is accomplished by means of "color marks" and "page marks" precisely located on the edges of the color ISRs. *Id.* at 13.

In addition to the facts stipulated to, the parties put forth sworn declarations in support of their respective positions. Customs put forth the declaration of Arthur Brodbeck, a Customs employee and a National Import Specialist for office machinery since 1980, in which Mr. Brod-

beck states that on the basis of research he conducted as to the trade understanding of the merchandise and the terminology used by the industry, his attendance of trade association meetings, and his examination of reference books, trade catalogues, journals and brochures, and his experience with automatic data processing equipment, he has concluded that the merchandise at issue is referred to by the automatic data processing equipment trade as thermal transfer ribbons. Attached to Mr. Brodbeck's declaration are copies of pages from computer supply catalogues which Mr. Brodbeck claims support his conclusion. *Declaration by Arthur Brodbeck ("Brodbeck's Declaration"), Memorandum in Support of Defendant's Cross-Motion for Summary Judgement and in Response to Plaintiff's Motion for Summary Judgment ("Defendant's Memo")*, Appendix C.

QMS put forth the declaration of Douglas W. Obrecht, Director, Engine Technology at QMS since 1990. Prior to being employed by QMS, Mr. Obrecht was employed at Dataproducts, Inc. from 1984 to 1987, and at Genicom Corporation from 1987 to 1990. Both companies are computer printer manufacturers. Mr. Obrecht holds a B.S.E.E. degree from Northrup University, California. He has performed the duties of Project Manager for all QMS color products using thermal transfer printing technology. As Director, Engine Technology, he is in daily contact with a broad spectrum of the thermal printing industry which includes manufacturers, technical engineers, suppliers, marketing personnel, *etc.* He states that he is also familiar with the many reference books, trade catalogues, technical specifications, journals and brochures. He further states that on the basis of his experience in the thermal printing industry and of his familiarity with industry sources, he has concluded "that ink sheet rolls of the type at issue are widely and commonly referred to in the industry as 'rolls,' and this reference is used more often as the 'ribbons' referred [*sic*]." Attached in support of his declaration are copies of pages of a trade catalogue which describes the merchandise at issue as "rolls." Also attached are copies of purchase orders referring to the merchandise at issue as "rolls." *Declaration of Douglas W. Obrecht ("Obrecht Declaration"), Plaintiff's Reply to Defendant's Opposition to Plaintiff's Motion for Summary Judgment, and Plaintiff's Response to Defendant's Cross-Motion for Summary Judgment ("Plaintiff's Reply")*, Appendix A. Lastly, QMS submitted to this Court an exemplar of the imported article. *("Exemplar").*

The relevant statutory provisions of the HTSUS for 1990[1] are set out below:

Classified under:	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink pads, whether or not inked, with or without boxes:

[1] The relevant provisions of the HTSUS are the same in all respects for 1989 and 1990.

9612.10	Ribbons:	
9612.10.10	Measuring less than 30 mm in width, permanently put up in plastic or metal cartridges (whether or not containing spools) of a kind used in typewriters, automatic data processing or other machines * * *	
9612.10.90	Other	9%

Claimed under:

8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469 to 8472:	
* * *	* * * * * *	
8473.30	Parts and accessories of the machines of heading 8471:	
8473.30.40	Not incorporating a cathode ray tube	Free

8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:	
* * *	* * * * * *	
8471.92	Input or output units * * *:	
* * *	* * * * * *	
	Printer units:	
8471.92.65	Assembled units incorporating at least the media transport, control and print mechanisms	

DISCUSSION

This case is before the Court on cross motions for summary judgment. The judgment sought shall be rendered forthwith if the pleadings, depositions, answers to interrogatories and admissions on file, together with the affidavits, if any, show that there is no genuine issue as to any material fact and that the moving party is entitled to a judgment as a matter of law. R. 56(d). Customs' classification decision is presumed to be correct. The burden of proving otherwise rests with the party challenging that decision. 28 U.S.C. § 2639(a)(1) (1988). The Court is obligated to determine whether Customs' classification is correct both independently and in comparison with QMS's proposed classification. Where the Court determines both classifications to be incorrect, the Court may decide the correct classification or remand where it deems appropriate. *Jarvis Clark Co. v. U.S.*, 733 F.2d 873, 878, 881, *reh'g denied*, 739 F.2d 628 (Fed. Cir. 1984).

QMS argues that Customs' classification is not correct because ISRs are not "typewriter" ribbons and are not "similar ribbons." QMS argues

that the parties stipulated that ISRs are not intended for and are not capable of use in typewriters. *Plaintiff's Memo* at 9. QMS argues that for ISRs to be similar they must be substantially similar based on design, construction, function and use, citing *J.E. Bernard & Co., Inc. v. United States,* 63 Cust. Ct. 390, 398, C.D. 3924 (1969). *Plaintiff's Memo* at 10. QMS argues that ISRs are dissimilar in design, construction, function and use. *Id.* at 11.

QMS asserts that by common meaning ribbons are narrow, whereas ISRs are not narrow.[2] *Id.* In addition, QMS maintains that this position is supported by various Customs Headquarter Ruling Letters, as well as the Notes to Chapter 58 of the HTSUS.[3] *Id.* at 12–13.

Apart from dissimilarity in size, QMS argues that ISRs are designed and constructed differently than typewriter ribbons in other important ways—ISRs are coated with alternating color configurations throughout their length whereas, by contrast, typewriter ribbons are uniformly inked along their length. *Id.* at 13–14. In addition, ISRs have color marks and page marks to allow for precise positioning for overprinting. *Id.* at 14.

QMS further argues that ISRs are not similar to typewriter ribbons in function and use. *Id.* at 15. Typewriter ribbons are struck, whereas ISRs are heated to melt the wax pigments onto the paper which is then pressed with a roller. *Id.* QMS asserts that even though both a typewriter and a thermal transfer printer can produce printed documents, this does not mean that the items are similar within a tariff provision. *Id.* at 16. Lastly, QMS argues that the Explanatory Note 96.12[4] excludes thermal transfer ribbons by virtue of including only machines which incorporate devices for impact printing. *Id.* For the above reasons, argues QMS, ISRs are more complex and substantially dissimilar to typewriter ribbons in design, construction, function and use.

Customs argues that the merchandise in issue is appropriately termed a "ribbon" as that term is used in the tariff classification. Customs further argues that the definition cited by QMS for the term "rib-

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[2] QMS cites *Webster's Third New International Dictionary* (1986), which defines ribbon as "a flat or tubular narrow fabric closely woven in various constructions." In addition, QMS cites *American Heritage Dictionary* (1978), which defines ribbon as "a narrow strip or band of fine fabric."

[3] QMS points to Note 5 of Chapter 58, Section XI, HTSUS, which states:

> 5. For the purpose of heading 5806, the expression *"narrow woven fabrics"* means:
> (a) Woven fabrics of a width not exceeding 30 cm * * * .

Heading 5806 is set out as follows:

5806	Narrow woven fabrics * * * :					
*	*	*	*	*	*	*
	Other woven fabrics:					
*	*	*	*	*	*	*
	Ribbons					9%

[4] Explanatory Notes of the Harmonized Commodity Description and Coding System, Note 96.12 is set out as follows:

> Ribbons, whether or not on spools or in cartridges, for typewriters, calculating machines, or for any other machines incorporating a device for printing by means of such ribbons (automatic balances, tabulating machines, teleprinters, etc.).

Explanatory Notes of the Harmonized Commodity Description and Coding System, Section XX, Note 96.12, p. 1609 (1986).

bon" contemplates ISRs, as QMS quoted only a portion of that definition.[5] *Defendant's Memo* at 10–11. Moreover, argues Customs, the Chapter Note and Explanatory Note referred to by QMS to support its contention that ISRs are not ribbons, as that term is used in the tariff classification, are either misconstrued or inapplicable.[6] *Id.* at 11–12; *Defendant's Response to Plaintiff's Reply to Defendant's Opposition to Plaintiff's Motion for Summary Judgment and to Plaintiff's Response to Defendant's Cross-Motion for Summary Judgment* ("*Defendant's Response*"), at 9. In addition, Customs cites *Brodbeck's Declaration* to assert that the common and commercial meaning of ribbon encompasses ISRs. *Id.* at 15.

Customs further argues that the merchandise falls within the other terms of heading 9612 and Explanatory Note 1 to 96.12, because it is a ribbon "inked or otherwise prepared for giving impressions * * *," and because the parties agree that the merchandise has been inked. *Id.* at 12. Customs asserts that the parties agree that "[i]n the thermal transfer printing process, wax pigments are transferred to the paper by means of pressure," and that the use of such pressure satisfies the requirements for making an impression. *Id.* at 13, 16. Customs also argues that there is no requirement that the merchandise be used in the traditional sense as long as the result is print. Customs argues that since thermal transfer printers print, and printing involves the transfer of ink and an impression, ISRs are, therefore, inked or otherwise prepared for giving impressions. *Id.* at 13–15.

The Court is persuaded by plaintiff's arguments that ISRs are not typewriter or similar ribbons as these terms are used in HTSUS heading 9612. The parties have stipulated that ISRs are not intended for nor capable of use with a typewriter. *St. Facts* at 2. Hence, ISRs are plainly not typewriter ribbons. As for the term *similar,* the Court sees little point in using dictionary definitions to interpret that term, for it has appeared in various provisions of the tariff laws of the United States, and has many times been interpreted by the predecessors of this Court and the Court of Appeals for the Federal Circuit ("CAFC"). Previous tariff laws contained *similitude* clauses which essentially provided that articles not enumerated in the tariff schedules, but which bear a similitude to, or are similar to, either in material, quality, texture, or use, any enumerated article in the tariff schedules, are dutiable at the rate of the

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[5] Customs cites *Webster's Third New International Dictionary* (1981) for the definition of ribbon, as follows:

ribbon * * * **2**: a long narrow strip resembling or suggestive of a ribbon: as .* * * **b:** a board framed into the studs to support the ceiling or floor joists **c:** a straight or crumpled varicolored stripe across slate that shows the location of the original bedding * * * **e**(1): a strip of inked fabric (as in a typewriter) on which the type faces strike and which prints the type characters on a sheet below (2): a continuous roll of paper that regulates casting in the monotype **f**(1): the form in which molten glass is taken from the furnace in the manufacture of some types of glass (2): a pressed and flattened sliver ready for spinning **g:** a bookmark consisting of a length of material often attached by one end to the top headband of the book * * *.

[6] Customs argues that Note 5 of Chapter 58, applies only to textiles, not plastic ribbons such as ISRs. *See* Note 3, *supra.* In addition, Customs argues that the Explanatory Note 1 of 96.12, Note 4, *supra,* only requires that the machines listed incorporate a device for printing by means of such ribbons, whether or not they incorporate an impact printing device.

enumerated article which the unenumerated article most resembles.[7] While the HTSUS has no such clause, and a similitude analysis is not warranted here, the meaning given by this Court's predecessors to the terms *similitude* and *similar* as they appear in these clauses are nevertheless instructional and warrant this Court's consideration as it interprets the term "similar" contained in heading 9612 of the HTSUS.

In *Pickhardt v. Merritt*, 132 U.S. 252 (1889), the United States Supreme Court held that the following jury instructions were within the law as provided in Revised Statutes, § 2499 (1874)[8], as the jury considered whether certain dyes or colors were properly classified by Customs as aniline dyes or bearing similitude thereto:

> [T]hat, if any one of the articles bore a similitude or resemblance, in material or quality, to what were known as aniline dyes in 1874, it was dutiable at the same rate as an aniline dye; that if either of them bore a similitude in the use to which it might be applied, to aniline dyes known and in use in 1874, it was dutiable at the same rate as an aniline dye; that the mere application to the dyeing of fabrics would not create the similitude, but that if there was a similitude in the mode of use, a similitude in the same kind of dyeing, producing the same colors in substantially the same way, so as to take the place of aniline dyes in use, there would be a similitude in use; * * *

Pickhardt v. Merritt, 132 U.S. 252, 258 (1889).

In *United States v. Godillot & Co.*, 3 Ct. Cust. App. 128 (1912), the Court of Customs Appeals affirmed a decision of the Board of General Appraisers which sustained a protest by an importer who argued that Customs had improperly classified certain night lights as tapers or by similitude to tapers[9]. The Court stated:

> In use, in construction, and in results accomplished night lights partake more of the characteristic features of oil lamps, and neither in materials nor the use to which they are applied are they similar to

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[7] Revised Statutes, § 2499 provided:

> There shall be levied, collected, and paid, on each and every nonenumerated article *which bears a similitude*, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this title as chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned * * * (emphasis added). Revised Statutes, § 2499 (1874).

Paragraph 1559 of the Tariff Act of 1930, provided:

> That each and every imported article, not enumerated in this Act, *which is similar*, either in material, quality, texture, or the use to which it may be applied to any article enumerated in this Act as chargeable with duty, shall be subject to the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned * * * (emphasis added). Paragraph 1559 of the Tariff Act of 1930, previously codified at 19 U.S.C. § 1001.

19 U.S.C. § 1202 provided:

> Any article, not provided for elsewhere in these schedules:
>
> *Which is similar* in the use to which it may be applied to any article or articles enumerated in any of the foregoing of these schedules as chargeable with duty (emphasis added):
>
> 798.00 Most resembling as to use a particular enumerated article chargeable with duty [shall be charged the] same rate of duty as the particular article which it most resembles as to use.
>
> 798.50 Not most resembling as to use a particular enumerated article chargeable with duty, but equally resembling as to use two or more enumerated articles with duty [shall be charged t]he rate of duty applicable to that one of such two or more articles which it most resembles in respect to the materials of which it is composed.

19 U.S.C. § 1202, *as set forth in* Tariff Schedules of the United States Annotated (1986).

[8] Note 7, *supra*.

[9] "Celtic for torch, * * * a special form of candle the diameter of which gradually diminished from base to top* * *. [F]ormerly called a 'spill' —that is to say, a slender strip of inflammable material employed to light lamps or candles." *United States v. Godillot & Co.*, 3 Ct. Cust. App. 128, 129 (1912). These articles were provided for under paragraph 436 of the Tariff Act of 1909.

> tapers or taper candles. That night lights and tapers are designed to be lighted and when lighted give a light is not enough to constitute similitude of use. To constitute similitude of use the results of the use must be substantially the same and achieved substantially in the same way. *Pickhardt v. Merritt* (132 U.S., 252, 258). It seems to us that there is no more reason for saying that a night light is similar to the modern taper or to the taper candle than there is for saying that a modern candle is similar to a match or that the candle itself is similar to the kerosene lamp. Tapers, matches, candles, taper candles, kerosene lamps, and electric bulbs all furnish light, some for brief, some for longer periods; but that fact, standing by itself, can hardly be said to rank them as articles of similar use.

United States v. Godillot & Co., 3 Ct. Cust. App. at 130.

In *Wecolite Company v. United States*, 38 Cust. Ct. 167, C.D. 1858, *aff'd*, 45 CCPA 54, C.A.D. 672 (1958), the Customs Court was asked to decide whether Customs properly classified a plastic mustard dispenser with a plunger-like screw top that employed compressed air to dispense the mustard. Customs classified the article at the rate of 50% *ad valorem*, as articles of "blown glass" by use of the similitude clause of paragraph 1559.[10] Plaintiff claimed the article was dutiable at a rate of 20% *ad valorem* under paragraph 1558, as a manufactured article not specifically provided for in the tariff schedules. The Court found that the glass container portion of the criterion article used by Customs to classify the imported plastic dispenser might be said to be similar in use to the imported article inasmuch as that portion of the article serves to contain mustard, but that the mode of operation of the imported article, considered in its entirety, namely, by a plunger and compressed-air method, is substantially different from the criterion article used by Customs. *Id.* at 176. The Court went on to say:

> The mere fact that the imported articles hold, and are used to dispense, mustard, and that, in their end use, they are thus employed for the same purpose as is indicated for certain blown glass dispensers does not constitute, in itself, in our opinion, a "substantial resemblance" to support the application of the similitude clause to the imported merchandise, by virtue of similitude of "use," as is here contended by the defendant.

Id. at 176. The Court also found no similarity in material, quality, or texture, and held that Customs improperly applied the similitude clause in classifying the imported merchandise as an article of blown glass. *Id.* at 177.

Apart from similitude clauses, the term *similar* has been more recently interpreted as it appeared in a specific tariff classification. In *J. E. Bernard & Co., Inc. v. United States*, 63 Cust. Ct. 390, C.D. 3924 (1969), the Customs Court considered whether imported "Magna-sighters," which consisted of two lenses mounted in a plastic frame with adjustable straps for fitting the head and were used to magnify objects

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[10] Note 7, *supra*.

approximately 14 inches away from the eyes, were more properly classifiable under item 708.85 (Hand magnifiers, magnifying glasses, loupes, thread counters, and *similar* articles (emphasis added)), as classified by Customs, or under item 708.45 (Eyeglasses, lorgnettes, goggles, and *similar* articles, all the forgoing whether used for corrective, protective, or other purposes; * * * (emphasis added)), as claimed by plaintiff. The Court determined that the imported items were similar to the items listed in Customs' classification (708.85) from the standpoint of being used to magnify objects. The Court nonetheless held for plaintiff saying:

> But this is too general a "similarity" to dictate classification under the latter item. It is a matter of common knowledge that many articles of commerce are used to magnify objects. This does not mean, however, that they are "similar" to hand magnifiers, magnifying glasses, loupes or thread counters in the sense used in item 708.85. Clearly, the "similarity" required by item 708.85 is something more than the mere capacity to magnify; it means something similar in design, construction, function and use. From that standpoint, the magna-sighter is totally dissimilar to the articles mentioned by name in item 708.85.

J. E. Bernard & Co., Inc. v. United States, 63 Cust. Ct. at 398.

Most recently the CAFC has used the rule of *ejusdem generis* to interpret the term *similar* as that term is used in various provisions of both the Tariff Schedules of the United States and HTSUS. In *Sports Graphics, Inc. v. United States*, 24 F.3d 1390 (Fed. Cir. 1994), the court stated:

> Under the rule of *ejusdem generis*, where an enumeration of specific things is followed by a general word or phrase, the general word or phrase is held to refer to things of the same kind as those specified. As applicable to classification cases, *ejusdem generis* requires that the imported merchandise possess the essential characteristics or purposes that unite the articles enumerated *eo nomine* in order to be classified under the general terms.

Sports Graphics, Inc. v. United States, 24 F.3d at 1392. See also Van Dale Indus. v. United States, ____ F.3d ____, No. 94–1353 (Fed. Cir. March 17, 1995).

That an imported article must possess the essential characteristics or purpose is no different than saying an imported article must be substantially the same in design, construction, function, and use. Unless explicitly stated, how else does one discern the essential characteristics or purposes of enumerated articles other than by examining design, construction, function and use?

A comparison of typewriter ribbons to ISRs demonstrates that these articles are not similar. Typewriter ribbons and ISRs do not possess the same essential characteristics as they are designed and constructed differently. Typewriter ribbons are typically narrow whereas ISRs are wide, varying between 228 and 325 millimeters in width. *St. Facts* at 7. Typewriter ribbons are uniformly inked along their length. By contrast, ISRs are coated with alternating color configurations throughout their length *(i.e.*, yellow, magenta, cyan, and black), and use color marks and

page marks located precisely along the edges of the ISR for continuous electronic feedback and precise electronic positioning for overprinting. *Id.* at 6, 12, 13.

Typewriter ribbons and ISRs do not possess the same purposes, as they function differently and are used differently as well, as given by other essential characteristics. With typewriter ribbons and ribbons inked or otherwise prepared for giving impressions, the ink is transferred to paper by impression which occurs when the ribbon is directly impacted by a mechanical striker. The purpose of such ribbons therefore, is to serve as a medium for print on paper by impression from impact, not the general purpose of printing, as claimed by Customs. That the purpose of the articles enumerated in heading 9612 is so limited to print by impression is evidenced by the terms of that provision—as required by the rule of *ejusdem generis*. Moreover, from the above decisions it is clear that term *similar*, under the tariff laws of the United States, has come to mean more than being able to produce the same ultimate result, or serve the same general purpose, whether that purpose be dying fabrics, lighting a hallway, dispensing mustard, magnifying handiwork, carrying food, or forming an image on paper. *See, supra, Pickhardt v. Merritt,* 132 U.S. 252 (1889); *United States v. Godillot & Co.,* 3 Ct. Cust. App. 128 (1912); *Wecolite Company v. United States,* 38 Cust. Ct. 167, C.D. 1858, *aff'd,* 45 CCPA 54, C.A.D. 672 (1958); *J. E. Bernard & Co., Inc. v. United States,* 63 Cust. Ct. 390, C.D. 3924 (1969); *and Sports Graphics, Inc. v. United States,* 24 F.3d 1390 (Fed. Cir. 1994). In each of these cases the court focused on a more immediate purpose or use to determine similarity.

The purpose of ISRs is to serve as a medium for the printing of graphic images on paper by use of heat. As was stipulated to, in the thermal printing process, pigmented wax is never transferred to the paper by means of impact. *Id.* at 10. The color thermal transfer printing process is based on the subtractive color mixture process and involves the following steps: (a) the color ISR and the paper are carefully positioned together; (b) the printer's thermal heater unit heats and melts the wax pigments from the back of the base film; (c) the wax pigments are heat-fused to the paper and adhere by means of a thermally-induced mechanical bond; (d) the color ISR is advanced until the second desired color is carefully positioned next to the paper; (e) the thermal heater unit heats and melts wax pigments of the second desired color, the ISR is advanced to the third desired color, and so on until all colors have been sequentially overprinted onto the paper. *Id.* at 8. Up to seven colors can be transferred to the paper by means of the subtractive color mixture process, in which the three subtractive colors are laid sequentially upon one another. *Id.* at 9. An image is transferred to the paper when the pigmented wax on the ISR is melted by the heating elements in the printer's thermal heater unit. *Id.* at 10. The transfer is completed, and the image quality is improved, when the paper and the molten wax are

pressed together by the constant pressure of the rubber platen roller and the print head. *Id.*

Given the differences in design, construction, function and use, it is clear that ISRs do not possess the essential characteristics or purposes of typewriter ribbons, *i.e.*, they are not similar. QMS having overcome its burden of demonstrating that ISRs are not typewriter or similar ribbons, the Court turns next to QMS's claimed classification.

The Court finds it unnecessary to determine whether ISRs are "parts or accessories." Assuming, *arguendo*, that ISRs are classifiable as "parts or accessories" under subheading 8473.30.40, the General Rules of Interpretation require that, where goods are, *prima facie*, classifiable under two or more headings, the heading which provides the most specific description shall be preferred to headings providing a more general description.[11] QMS's claimed classification fails because this product is more specifically provided for under subheading 3702.44, "Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed: Other film, without sprocket holes, of a width exceeding 105 mm: Of a width exceeding 105 mm but not exceeding 610 mm."[12]

The Court is aware that there appear to be obvious differences between ISRs and photographic film as the term "photographic" is commonly understood. However, the Court is bound by certain rules of interpretation and canons of construction in determining the intent of the legislature as expressed in tariff classifications. The General Rules of Interpretation require that an article be classified as follows:

> 1. * * * for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions * * *

Harmonized Tariff Schedule of the United States, General Rules of Interpretation, Rule 1 (1990). Additionally, the Court of Appeals for the Federal Circuit has stated the following regarding interpretation of tariff provisions:

> When a tariff term is not defined in either the HTSUS or its legislative history, the term's correct meaning is its common meaning. A court may rely upon its own understanding of terms used, and may

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[11] Rule 3 of the General Rules of Interpretation is set out as follows:

> 3. When, by application of rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
>
> (a) The heading which provides the most specific description shall be preferred to headings providing a more general description * * *.

Harmonized Tariff Schedule of the United States, General Rules of Interpretation, Rule 3(a) (1990).

[12] The relevant tariff provision is set out as follows:

3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed:	
*	* * * * * * *	
	Other film, without sprocket holes, of a width exceeding 105 mm:	
*	* * * * * * *	
3702.44	Of a width exceeding 105 mm but not exceeding 610 mm	3.7%

Harmonized Tariff Schedules of the United States, Section VI, Chapter 37, Subheading 3702.44 (1990).

consult standard lexicographic and scientific authorities, to determine the common meaning of a tariff term. Additionally, a court may refer to the Explanatory Notes of a tariff subheading, which do not constitute controlling legislative history but nonetheless are intended to clarify the scope of HTSUS subheadings and to offer guidance in interpreting subheadings.

Mita Copystar America v. United States, 21 F.3d 1079, 1082 (Fed. Cir. 1994) (citations omitted).

In this case, the term photographic is provided for. Note 2 to Chapter 37 states:

> 2. In this chapter the word "*photographic*" relates to a process which permits the formation of visible images directly or indirectly by the action of light or other forms of radiation on sensitive surfaces.

As for individual terms within the definition, Van Nostrand's Scientific Encyclopedia defines radiation as follows:

> 1. The emission and propagation of energy *through space or through a material medium* in the form of waves; for instance, the emission and propagation of electromagnetic waves, or of sound and elastic waves.
> 2. The energy propagated *through space or through a material medium* as waves; for example, energy in the form of electromagnetic waves or of elastic waves. The term radiation, or radiant energy, *when left unqualified, usually refers to electromagnetic radiation;* such radiation commonly is classified, according to frequency, as radio-frequency, microwave, infrared, visible (light), ultraviolet, x-rays, and [gamma]-rays * * * (emphasis added).

Van Nostrand's Scientific Encyclopedia, at 2378 (Douglas M. Considine *et al.* eds., 7th ed. 1989). The McGraw-Hill Concise Encyclopedia of Science & Technology defines heat radiation as follows:

> The energy radiated by solids, liquids, and gases as a result of their temperature. Such radiant energy is in the form of electromagnetic waves and covers the entire electromagnetic spectrum, extending from the radio-wave portion of the spectrum through the infrared, visible, ultraviolet, x-ray, and gamma-ray portions. From most hot bodies on Earth this radiant energy lies largely in the infrared region.

The McGraw-Hill Concise Encyclopedia of Science & Technology, at 903 (Sybil P. Parker *et al.* eds., 2d ed. 1989).

From the statutory definition of "photographic," and the scientific definitions of the term radiation used in the statutory definition, this Court finds the term "photographic" to be sufficiently broad so as to indicate a legislative intent to include within the tariff provisions of Chapter 37 more processes than what may be considered conventional photography or photography as that term may be commonly understood. This Court also finds that the thermal transfer process utilized in this case to be a "photographic" process within the statute. For the purposes of the statute, it does not matter that the image is initially digitally

created (or coded, or enhanced, as the case may be) and transferred to paper by a digitally, electronically and mechanically controlled radiation process; or that the sensitive surface is only sensitive to heat radiation, of a given wavelength; or that the sensitive surface is utilized at the latter part of the image-making process. It is sufficient that the process permits the formation of visible images directly or indirectly by the action of light or other forms of radiation on sensitive surfaces. The thermal transfer process permits the formation of visible images by the action of heat radiation on a heat-sensitive surface treated with wax pigments. *St. Facts* at 10. ISRs are the "photographic film" used in that process, as they are in rolls, sensitized to heat radiation, unexposed to heat radiation, and made of a material other than paper, paperboard or textiles. *Id.* at 6, 7. Furthermore, ISRs are without sprocket holes, of a width exceeding 105 mm but not exceeding 610 mm. *Id.* at 7, *Exemplar.* Accordingly, ISRs are, *prima facie,* classifiable under subheading 3702.44. Hence, even if ISRs were, *prima facie,* classifiable under the subheading 8473.30.40 as "parts and accessories," that classification would not be appropriate as it provides a description which is less specific than the "photographic film" subheading.

CONCLUSION

For the foregoing reasons, this Court finds that plaintiff has overcome the presumption of correctness of Customs' classification of imported ISRs under subheading 9612.10.90 of the HTSUS. This Court further finds that the imported ISRs are properly classifiable under subheading 3702.44 of the HTSUS. Judgment will be entered accordingly.

(Slip Op. 95–66)

AOC INTERNATIONAL, LTD., ET AL., PLAINTIFFS *v.*
UNITED STATES, ET AL., DEFENDANTS

Consolidated Court No. 92–06–00367

(Dated April 19, 1995)

JUDGMENT

RESTANI, *Judge:* This matter is before the court following remand. *See AOC International, Ltd. v. United States,* Slip Op. 94–189 (Dec. 12, 1994) ("AOC"). Plaintiffs continue to challenge the margin assigned to them as best information available. For the reasons set forth in *AOC,* the court hereby sustains the remand determination of the Department of Commerce.

(Slip Op. 95–67)

SKF USA INC., SKF FRANCE, S.A., AND SARMA, PLAINTIFFS *v.* UNITED STATES, DEFENDANT, AND TORRINGTON CO., AND FEDERAL-MOGUL CORP. DEFENDANT-INTERVENORS

Court No. 93–08–00496

Plaintiffs move pursuant to Rule 56.2 of the Rules of this Court for judgment upon the agency record. Plaintiffs specifically contest the Department of Commerce, International Trade Administration's ("Commerce") (1) use of best information available in the calculation of constructed value; (2) requirement that the cost of material inputs obtained from related suppliers approximate arm's-length price; (3) twice adding profit with regard to inputs purchased from a related supplier, once in the calculation of constructed value for the entire subject article and again in the calculation of material costs for inputs obtained from related suppliers; (4) deduction of direct selling expenses from U.S. price in exporter's sales price comparisons; and (5) denial of an adjustment for home market cash discounts.

Held: Plaintiffs' motion for judgment upon the agency record is granted in part and this case is remanded to Commerce for removal of best information available from Commerce's constructed value calculation of related party inputs. All other issues are affirmed.

[Plaintiffs' motion is granted in part and denied in part; this case is remanded to Commerce.]

(Dated April 19, 1995)

Howrey & Simon (Herbert C. Shelley, Alice A. Kipel, Anne Talbot, Patricia M. Steele and *Juliana M. Cofrancesco)* for plaintiffs.

Frank W. Hunger, Assistant Attorney General; *David M. Cohen,* Director, Commercial Litigation Branch, Civil Division, U.S. Department of Justice *(Jeffrey M. Telep);* of counsel: *Thomas H. Fine, Michelle Behaylo, David Ross* and *Stacy J. Ettinger,* Attorney-Advisors, Office of the Chief Counsel for Import Administration, U.S. Department of Commerce, for defendant.

Stewart and Stewart (Terence P. Stewart, Wesley K. Caine, Lane S. Hurewitz, Geert De Prest and *Myron A. Brilliant)* for defendant-intervenor, The Torrington Company.

Frederick L. Ikenson, P.C. (Frederick L. Ikenson, Larry Hampel, and *Joseph A. Perna, V)* for defendant-intervenor, Federal-Mogul Corporation.

OPINION

TSOUCALAS, *Judge*: Plaintiffs, SKF USA Inc., SKF France, S.A. and SARMA (collectively, "SKF"), commenced this action challenging certain aspects of the Department of Commerce, International Trade Administration's ("Commerce" or "ITA") final results of its administrative review concerning antifriction bearings ("AFBs") (other than tapered roller bearings) and parts thereof. *Final Results of Antidumping Duty Administrative Reviews and Revocation in Part of an Antidumping Duty Order ("Final Results")*, 58 Fed. Reg. 39,729 (July 26, 1993), as amended, *Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof From France, Germany, Italy, Japan, Romania, Singapore, Sweden, Thailand, and the United Kingdom; Amendment to Final Results of Antidumping Duty Administrative Reviews,* 58 Fed. Reg. 42,288 (August 9, 1993), *Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof From France*

and the United Kingdom; Amendment to Final Results of Antidumping Duty Administrative Reviews, 58 Fed. Reg. 51,055 (September 30, 1993), and *Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof From Japan; Amendment to Final Results of Antidumping Duty Administrative Reviews,* 59 Fed. Reg. 9,469 (February 28, 1994).

Specifically, plaintiffs contest Commerce's (1) use of best information available ("BIA") in the calculation of constructed value ("CV"); (2) requirement that the cost of material inputs obtained from related suppliers approximate arm's-length price; (3) twice adding profit with regard to inputs purchased from a related supplier, once in the calculation of constructed value for the entire subject article and again in the calculation of material costs for inputs obtained from related suppliers; (4) deduction of direct selling expenses from U.S. price ("USP") in exporter's sales price ("ESP") comparisons; and (5) denial of an adjustment for home market cash discounts.

BACKGROUND

On May 15, 1989, Commerce published antidumping duty orders on ball bearings, cylindrical roller bearings and spherical plain bearings and parts thereof. *Antidumping Duty Orders: Ball Bearings, Cylindrical Roller Bearings, and Spherical Plain Bearings and Parts Thereof From the Federal Republic of Germany,* 54 Fed. Reg. 20,900 (May 15, 1989).

On April 27, 1993, Commerce published the preliminary results of the subject review. *Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof From France; Preliminary Results of Antidumping Duty Administrative Reviews and Partial Termination of Administrative Reviews,* 58 Fed. Reg. 25,606 (April 27, 1993).

On July 26, 1993, Commerce published the final results at issue in this case involving AFBs from France, Germany, Italy, Japan, Romania, Singapore, Sweden, Thailand and the United Kingdom. *Final Results,* 58 Fed. Reg. at 39,729, as amended, *Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof From France, Germany, Italy, Japan, Romania, Singapore, Sweden, Thailand, and the United Kingdom; Amendment to Final Results of Antidumping Duty Administrative Reviews,* 58 Fed. Reg. 42,288 (August 9, 1993), *Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof From France and the United Kingdom; Amendment to Final Results of Antidumping Duty Administrative Reviews,* 58 Fed. Reg. 51,055 (September 30, 1993), and *Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof From Japan; Amendment to Final Results of Antidumping Duty Administrative Reviews,* 59 Fed. Reg. 9,469 (February 28, 1994).

On August 24, 1993, SKF filed its summons in this case, challenging the final results with respect to France.

DISCUSSION

This Court must uphold final results of an ITA administrative review unless the ITA determination is "unsupported by substantial evidence on the record, or otherwise not in accordance with law." 19 U.S.C. § 1516a(b)(1)(B) (1988). Substantial evidence is defined as "relevant evidence as a reasonable mind might accept as adequate to support a conclusion." *Consolidated Edison Co. v. NLRB*, 305 U.S. 197, 229 (1938); *Alhambra Foundry Co. v. United States*, 12 CIT 343, 345, 685 F. Supp. 1252, 1255 (1988). It is "not within the Court's domain either to weigh the adequate quality or quantity of the evidence for sufficiency or to reject a finding on grounds of a differing interpretation of the record." *Timken Co. v. United States*, 12 CIT 955, 962, 699 F. Supp. 300, 306 (1988), *aff'd*, 894 F.2d 385 (Fed Cir. 1990).

1. *Constructed Value Calculations:*

SKF makes three arguments with regard to Commerce's calculation of constructed value. First, SKF asserts Commerce improperly resorted to best information available by increasing by eight percent all material costs for inputs obtained by related suppliers reported by SKF. Citing to the cost of production and constructed value portions of Commerce's questionnaire and its "Section D" response, as well as supplemental questionnaire and response, SKF states Commerce erred as the information allegedly not supplied by SKF had never been requested in the first place. SKF asserts it fully responded to the questions asked both in the initial questionnaire and in the supplemental questionnaire. *Brief in Support of Plaintiffs' Motion for Judgment Upon the Agency Record ("SKF's Brief")* at 14–23.

Second, SKF alleges Commerce erred in concluding that cost of material inputs obtained from related suppliers for CV purposes must approximate an arm's-length price. SKF asserts that the antidumping law does not permit the addition of an amount of eight percent for profit to approximate an arm's-length price for related supplier inputs, where transfer prices were not reported and there is nothing on the record which indicates the values reported were less than the cost of production ("COP"). 19 U.S.C. § 1677b(e)(2) and (3) (1988). SKF therefore asserts it properly reported the actual manufacturing costs incurred by related suppliers and did not report transfer prices. Further, SKF contends not all its material inputs were obtained from related suppliers; and therefore were already reported at arm's-length prices and should not have had their reported value increased for profit. As to these material inputs obtained from unrelated suppliers, SKF states it reported the actual prices it paid for the inputs. *SKF's Brief* at 23–30.

Third, SKF contends Commerce acted contrary to law by adding profit both in the calculation of CV for the entire subject article and in the calculation of material costs for inputs obtained from related suppliers. SKF asserts that only one addition of profit, in the calculation of CV for the entire article, should be made. SKF points out that it reported, in

compliance with 19 U.S.C. § 1677b(e)(1) (1988), constructed values which included profit for each class or kind of merchandise as the greater of actual profit calculated or eight percent of the sum of material and fabrication costs and general expenses. Consequently, SKF argues it was contrary to law for Commerce to additionally increase the value of all material inputs by eight percent. *SKF's Response to the Cost of Production and Constructed Value Portions of Commerce's "Section D" Questionnaire,* Public Document No. 103 at 59; *SKF's Brief* at 30–35.

Commerce concedes that its questionnaire was unclear as to whether SKF was required to report the transfer price of related party inputs or the related party's COP of the inputs. Commerce also concedes that it neither gave any indication that SKF's response was deficient nor requested transfer prices of SKF. Consequently, Commerce requests a remand in order to remove BIA from the valuation of SKF's inputs purchased from related parties in its calculation of CV. Commerce also requests a remand to consider whether it may appropriately use transfer prices if they are higher than the costs of producing the inputs and, if necessary, to request transfer prices from SKF. Unsure of its reading of *Federal-Mogul Corp. v. United States,* 18 CIT ___, ___, 862 F. Supp. 384, 403–04 (1994), *mot. granted, remanded,* 18 CIT ___, 872 F. Supp. 1011 (1994), Commerce requests instruction from this Court as to whether the minimum eight percent profit is to be added twice in the CV calculation—once on each related party input and a second time to the total cost of all inputs. *Defendant's Memorandum in Opposition to the Motion of SKF USA, Inc., SKF France, S.A., and SARMA for Judgment Upon the Agency Record ("Defendant's Brief")* at 3–6.

Defendant-intervenor The Torrington Company ("Torrington") asserts application of BIA was appropriate because both the statute and Commerce's questionnaire required SKF to report transfer prices for related party inputs. Torrington argues the BIA chosen was reasonable and did not involve double counting. Citing *Federal-Mogul,* Torrington states Commerce merely made certain that the appropriate COP of material inputs existed before applying the statutory profit for CV calculations. Torrington also contends related party input costs require an eight percent profit adjustment so that they represent arm's-length values. *Opposition of Defendant-Intervenor The Torrington Company to the Motion of the Plaintiffs for Judgment Upon the Administrative Record ("Torrington's Brief")* at 6–15.

Defendant-intervenor Federal-Mogul Corporation ("Federal-Mogul") agrees with the position of Torrington. *Response of Federal-Mogul Corporation, Defendant-Intervenor, to Plaintiffs' Motion for Judgment Upon the Agency Record ("Federal-Mogul's Brief")* at 4–9.

First, as to the application of BIA, this Court finds that Commerce inappropriately applied BIA. Commerce's questionnaire is ambiguous as to whether Commerce was requesting transfer prices or COP of related party inputs. *See Section D Questionnaire,* Public Doc. No. 2 at 73–74. Further, Commerce neither gave any indication that SKF's

response was deficient nor requested transfer prices of SKF. Therefore, this Court remands this issue for removal of BIA from Commerce's CV calculation. *See* 19 U.S.C. § 1677e(c) (1988).

Further, the statutory provisions at issue and invoked by the parties are as follows:

> **(e) Constructed value**
>
> **(1) Determination**
>
> For the purposes of this subtitle, the constructed value of imported merchandise shall be the sum of—
>
> **(A)** the cost of materials * * *
>
> **(B)** an amount for general expenses and profit equal to that usually reflected in sales of merchandise of the same general class or kind as the merchandise under consideration which are made by producers in the country of exportation, in the usual commercial quantities and in the ordinary course of trade, except that—
>
> * * * * * * *
>
> **(ii)** the amount for profit shall not be less than 8 percent of the sum of such general expenses and cost;
>
> * * * * * * *
>
> **(2) Transactions disregarded; best evidence**
>
> For the purposes of this subsection, a transaction directly or indirectly between * * * [related parties] may be disregarded if, in the case of any element of value required to be considered, the amount representing that element does not fairly reflect the amount usually reflected in sales in the market under consideration of merchandise under consideration. If a transaction is disregarded under the preceding sentence and there are no other transactions available for consideration, then the determination of the amount required to be considered shall be based on the best evidence available * * *.
>
> **(3) Special rule**
>
> If, regarding any transaction between * * * [related parties] involving the production by one of such persons of a major input to the merchandise under consideration, the administering authority has reasonable grounds to believe or suspect that an amount represented as the value of such input is less than the costs of production of such input, then the administering authority may determine the value of the major input on the best evidence available regarding such costs of production, if such costs are greater than the amount that would be determined for such input under paragraph (2).

19 U.S.C. § 1677b(e).

Under 19 U.S.C. § 1677b(e)(2), Commerce is granted the discretion to disregard transfer prices, if the respondent cannot demonstrate that such prices are consistent with arm's-length prices. Clearly, however, the statute can only apply if the respondent has reported or relied upon transfer prices. SKF did not report or rely upon transfer prices, but provided manufacturing costs. Thus, this part of the statute is inapplicable.

19 U.S.C. § 1677b(e)(3) is also inapplicable in this case. This provision applies where Commerce has reasonable grounds to believe or suspect that the value attributed to inputs is less than the costs of producing those inputs. Commerce has accepted cost of production as the best evidence of the value of inputs from SKF's related supplier. There is no evidence on the record and the defendant-intervenors have not presented any evidence which would suggest that the amount represented as the value of these inputs is less than the COP of the inputs.

Further, defendant-intervenors' reliance on *Federal-Mogul* is misplaced. In *Federal-Mogul,* this Court required Commerce to include the statutory minimum adjustment for profit in calculating constructed value. That instruction was based solely on 19 U.S.C. § 1677b(e)(1). After denying a profit adjustment to COP information of inputs pursuant to 19 U.S.C. § 1677b(e)(3) and disregarding arguments for a similar adjustment pursuant to 19 U.S.C. § 1677b(e)(2), the Court there stated, Commerce "is obligated to allocate profit, as well as various costs and expenses to the products under investigation. *See* 19 U.S.C. § 1677b(e)(1)." *Federal-Mogul,* 18 CIT at ____, 862 F. Supp. at 404.

In this case, it is the cost of production of inputs that is at issue. Thus, under both 19 U.S.C. § 1677b(e)(2) and (3), there is no adjustment for profit required in the calculation of COP of inputs. *See* discussion *supra.* However, in its calculation of CV, pursuant to 19 U.S.C. § 1677b(e)(1), Commerce must make the necessary adjustment for profit, as was done in *Federal-Mogul. See Federal-Mogul,* 18 CIT at ____, 862 F. Supp. at 404. As required by 19 U.S.C. § 1677b(e)(1), a minimum of eight percent profit has already been added to SKF's general expenses and cost of manufacture on the CV calculated for all subject merchandise. *SKF's Response to the Cost of Production and Constructed Value Portions of Commerce's "Section D" Questionnaire,* Public Document No. 103 at 5.

Finally, this Court does not reach the issue of whether Commerce is required to prefer, when considering related party inputs, the transfer price if it is greater than the COP. In this case, Commerce has chosen COP and SKF has provided the requested information. As the choice of COP is accordance with law and supported by substantial evidence, this Court will not remand this issue merely for Commerce to reconsider its choice in this case.

Accordingly, this issue is remanded only for Commerce to remove best information available from Commerce's constructed value calculation of related party inputs (its increase of SKF's value for inputs by a factor of eight percent for profit), leaving untouched its profit adjustment to the total constructed value made under 19 U.S.C. § 1677b(e)(1)(B)(ii).

2. *U.S. Direct Selling Expenses:*

SKF asserts Commerce erred in treating SKF's U.S. direct selling expenses as a reduction to U.S. price rather than an addition to foreign market value on exporter's sales price sales. SKF states direct selling expenses should be added to FMV as a matter of law and Commerce

acted contrary to the statute and to explicit direction from this Court in deducting them from USP. *SKF's Brief* at 35–37.

While conceding that this Court has ruled adversely to its position on this point, Commerce contends it has acted consistently with 19 U.S.C. § 1677a(e)(2) (1988), rather than adding direct selling expenses to FMV pursuant to the circumstance of sale adjustment contained in 19 U.S.C. § 1677b(a)(4)(B) (1988). Commerce points out its policy has recently been vindicated by the Federal Circuit in *Koyo Seiko Co., Ltd. and Koyo Corp. of U.S.A. v. United States,* 36 F.3d 1565 (Fed. Cir. 1994), *on remand, remanded,* 1994 CIT LEXIS 213 (1994). *Defendants' Brief* at 6–8.

Citing *Koyo Seiko,* the defendant-intervenors support Commerce's position. *Torrington's Brief* at 16; *Federal-Mogul's Brief* at 9–10.

The Federal Circuit explained Commerce's practice as follows:

> Commerce's practice evidences an attempt to make mirror-image adjustments to foreign market value and exporter's sales price so that they can be fairly compared at the same point in the chain of commerce. The procedure is as follows: In an exporter's sales price transaction, after an initial exporter's sales price is calculated, that value is adjusted, *inter alia,* pursuant to section 1677a(e)(2) by deducting therefrom all selling expenses (both direct and indirect) incurred in making U.S. sales. Then, in determining an initial foreign market value, appropriate sales are identified in the home market or third country pursuant to 19 U.S.C. § 1677b(a). Next, the initial foreign market value is adjusted, *inter alia,* by deducting therefrom a "circumstances of sale" amount to account for "any difference between the United States price and the foreign market value," 19 U.S.C. § 1677b(a)(4), for example, direct selling expenses incurred in making home market sales. In this way, the section 1677b(a)(4) adjustment to foreign market value counterbalances the section 1677a(e)(2) adjustment to exporter's sales price. As a result, the two parameters may be compared on equivalent terms.

Koyo Seiko, 36 F.3d at 1573.

The Federal Circuit went on to specifically uphold Commerce's reading of the statute:

> Nothing in the plain language or the legislative history of the Antidumping Act precludes Commerce's approach of adjusting exporter's sales price by deducting therefrom certain direct selling expenses incurred in the United States. Indeed, Commerce's stated rationale for its approach is well within the bounds of reasonableness. Moreover, because we recognize that Commerce is "the 'master' of the antidumping law, worthy of considerable deference," *Daewoo Elecs.,* 6 F.3d at 1516, we defer to its approach.

Id. at 1575.

Accordingly, as the law is now clear that Commerce's methodology of adjusting United States price for selling expenses, both direct and indirect, incurred with respect to ESP sales, is reasonable and in accordance with law, this Court affirms Commerce on this issue.

3. *SKF France Home Market Cash Discounts:*

SKF contends that Commerce's rejection of SKF France's cash discounts on home market sales as a direct adjustment to foreign market value is contrary to law since the discounts were verified and directly related to sales. Because the discounts reported reflected actual discounts paid and were verified by Commerce, SKF asserts Commerce should not have denied an adjustment for these cash discounts as indirect expenses. SKF concedes that it allocated actual discounts over net sales, but asserts that such a reporting methodology was necessary because the company's computerized record-keeping systems did not allow it to report the cash discounts on an invoice- or customer-specific basis. *SKF's Brief* at 37–44.

SKF argues that, at minimum, Commerce should treat the discounts as an indirect adjustment to FMV as it typically has done with expenses disallowed as direct expenses. SKF concedes this Court has held to the contrary, but makes its argument to preserve its right of appeal on this issue. *Id.*

Commerce asserts its denial of both direct and indirect adjustments was proper because SKF failed to report the claimed discounts on an actual product-, transaction- or customer-specific basis. Commerce states it generally does not permit the allocation of discounts, but instead requires that they be reported on a transaction-specific basis. Commerce emphasizes that it does not permit the allocation of discounts across all sales because such a practice distorts actual prices for each specific sale: sales for which a discount was incurred will be allocated less of the discount than was actually incurred and sales for which no discount was incurred will nonetheless be allocated a portion of the total discounts. Where discounts are reported on a customer-specific or a product-specific basis, Commerce treats them as indirect selling expenses. *Defendant's Brief* at 8–14.

Torrington and Federal-Mogul agree with the arguments made by Commerce and request that the Court affirm Commerce's action. *Torrington's Brief* at 16–18; *Federal-Mogul's Brief* at 10–11.

Commerce explained its methodology in the Final Results:

> [D]iscounts, rebates, or price adjustments based on allocations are not allowable as direct adjustments to price. Allocated price adjustments have the effect of distorting individual prices by diluting the discounts or rebates received on some sales, inflating them on other sales, and attributing them to still other sales that did not actually receive any at all* * *.
>
> Therefore, we have made direct adjustments for reported home market discounts, rebates, and price adjustments if (a) they were calculated on a transaction-specific basis and were not based on allocations, or (b) they were granted as a fixed and constant percentage of sales on all transactions for which they are reported. If these adjustments were not fixed and constant but were allocated on a customer-specific or a product-specific basis, we treated them as indirect selling expenses. We did not accept discount or rebate

amounts based on allocations unless the allocations calculate the actual amounts for each individual sale.

Final Results, 58 Fed. Reg. at 39,759.

Upon consideration of the administrative record, this Court finds that SKF France's allocation of discounts fails to distinguish those sales for which cash discounts were granted from those for which cash discounts were not granted.

Commerce makes adjustments for discounts and rebates pursuant to 19 U.S.C. § 1677a (1988) and 19 U.S.C. § 1677b (1988), which require it to determine what price was actually charged for subject merchandise. *See Torrington Co. v. United States,* 17 CIT ____, ____, 818 F. Supp. 1563, 1578–79 (1993), *appeal after remand, remanded,* 17 CIT ____, ____, 834 F. Supp. 1391 (1993). More specifically, the Federal Circuit has held that, to allow an adjustment to FMV, it must be directly correlated with specific in-scope merchandise on the basis of actual costs. *Smith-Corona Group v. United States,* 713 F.2d 1568, 1580 (Fed. Cir. 1983), *cert. denied,* 465 U.S. 1022 (1984).

Because it failed to report its cash discounts on a customer-specific or transaction-specific basis, SKF France cannot be allowed a direct or an indirect adjustment to FMV for home market cash discounts. *See Torrington Co. v. United States,* 17 CIT ____, 850 F. Supp. 1 (1993). Thus, this Court hereby affirms Commerce's actions on the basis of SKF's allocation methodology.

CONCLUSION

For the foregoing reasons, this case is remanded to Commerce for removal of best information available from Commerce's constructed value calculation of related party inputs. Commerce's determination is affirmed in all other respects. Remand results are due within ninety (90) days of the date this opinion is entered. Any comments or responses are due within thirty (30) days thereafter. Any rebuttal comments are due within fifteen (15) days of the date responses or comments are due.

(Slip Op. 95–68)

NADEL INDUSTRIES, INC., PLAINTIFF *v.* UNITED STATES, DEFENDANT

Consolidated Court No. 92–11–00722

[Plaintiff's motion for partial summary judgment positing that its imported articles, trays incorporating mirrors, are mirrors under item 544.51, TSUS, is denied. Defendant's motion for summary judgment classifying the imported articles as glassware under items 546.62 and 546.66, TSUS, is granted.]

(Decided April 20, 1995)

Wasserman, Schneider & Babb, (Bernard J. Babb) for plaintiff.

Frank W. Hunger, Assistant Attorney General; *Joseph I. Liebman,* Attorney in Charge, International Trade Field Office, Commercial Litigation Branch, Civil Division, United States Department of Justice *(Barbara A. Silver),* of counsel: *Karen P. Binder,* Office of the Assistant Chief Counsel, International Trade Litigation, U.S. Customs Service for defendant.

OPINION

MUSGRAVE, *Judge:* Plaintiff initiated this action to challenge the United States Customs Service's ("Customs") reliquidation of plaintiff's subject articles. Plaintiff moves for partial summary judgment pursuant to Rule 56 of the Rules of the United States Court of International Trade. Customs filed a cross-motion for summary judgment. The Court has jurisdiction under 28 U.S.C. § 1581(a) and, for the reasons which follow, enters judgment for Customs.

BACKGROUND

The underlying facts pertaining to this action are not in dispute. Nadel Industries, Inc. ("Nadel"), and Customs agree that the subject articles were entered in 1986. The articles consist of a tray with a base of mirrored glass. The base of the mirror is rectangular in shape and measures eight inches by eleven inches. *See* Amended Complaint, at 3. There are four metal posts mounted on the base's surface, and each post is located at each corner, approximately one-half inch from each edge of the base. Glass rods run from one post to another along the edge of the base's top. In addition, four rubber feet are mounted near the corners of the articles on the base's bottom. The feet are connected to the metal posts which protrude through the base, by nuts.

The articles, when in use, rest on a vanity in a bathroom or on a bureau in a bedroom. Decorative perfume or cosmetic bottles, cologne atomizers, and other similar containers are placed to stand on the reflecting surface. The articles reflect images of the perfume and cosmetic bottles, *etc.*, placed on its reflecting surface. *Brief In Support Of Plaintiff's Motion For Partial Summary Judgment ("Plaintiff's Memo")*, at 3–4.

The articles were entered and liquidated under item 544.51, Tariff Schedules of the United States ("TSUS"), duty free as mirrors under the General System of Preference. On June 6, 1986, Customs reliquidated

the articles under item 546.66, TSUS, as household glassware. Certain other entries were liquidated under item 546.62, TSUS, as cut or engraved glassware.[1] The remaining entries were liquidated under 546.66, TSUS. Items 546.62 and 546.66, TSUS, are dutiable at a rate of 15% *ad valorem*.

Nadel protested the liquidations on the ground that the articles are properly classifiable under 544.51, TSUS, duty free, as mirrors with a reflecting area not over one square foot.

STANDARD OF REVIEW

Customs' classification decision is presumed to be correct and the party challenging the decision has the burden of overcoming this statutory presumption. 28 U.S.C. § 2639(a)(1) (1988). To determine whether an importer has overcome the statutory presumption, the Court "must consider whether the government's classification is correct, both independently and in comparison with the importer's alternative." *Jarvis Clark Co. v. United States*, 733 F.2d 873, 878 (Fed. Cir. 1984).

Furthermore, in the case at hand, the issues involve the statutory interpretation of the tariff provision for mirrors, which Customs is charged with administering. As stated in *Chrysler Motors Corp. v. United States*, 14 CIT 807, 815–816 (1990), 755 F. Supp. 388, *aff'd*, 945 F.2d 1187 (Fed. Cir. 1991):

> [I]f an interpretation of a statute by an agency charged with its execution is reasonable, it should be followed unless there are compelling indications the interpretation is wrong. *Chevron U.S.A., Inc. v. National Resources Def. Council, Inc.*, 467 U.S. 837, 843–44 (1984).

DISCUSSION

This case is before the Court on cross-motions for summary judgment. Under the rules of this Court, summary judgment is appropriate "if the pleadings, depositions, answers to interrogatories, and admissions on file, together with the affidavits, if any, show that there is no genuine issue as to any material fact and that the moving party is entitled to a judgment as a matter of law." USCIT R. 56(d). The Court will deny summary judgment if the parties present "a dispute about a fact such that a reasonable trier of fact could return a verdict against the movant." *Ugg Int'l, Inc. v. United States*, 17 CIT ____, ____, 813 F. Supp. 848, 852 (1993) (quotation and citation omitted). "In assessing the parties' claims, the Court must resolve all ambiguities and draw all reasonable inferences in favor of the party opposing summary judgment." *Id.*

This case does not present any genuine issue of material fact, certainly none of the facts are disputed, nor are there any claimed facts which would be enlarged upon or further explained by trial and cross-examination. The dispositive issues to be resolved are legal in nature.

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[1] The record is unclear as to why certain entries were liquidated under item 546.66, TSUS, as household glassware, and others under item 546.62, TSUS, as cut or engraved glassware. In any event, this issue does not affect the case at hand because both items have the same duty rate.

Therefore, the Court concludes the parties' conflict raises questions of law which the Court may properly resolve by summary judgment.

The Court begins its review by examining the statute involved. Items 546.62 and 546.66, TSUS, under which the articles were classified provides as follows:

> Articles chiefly used in the household or elsewhere for preparing, serving, or storing food or beverages, or food or beverage ingredients; smokers' articles, household articles, and art and ornamental articles, all the foregoing not specially provided for:
>
> * * * * * * *
>
> Other glassware* * *
>
> * * * * * * *
>
> Valued over $3 each:
>
> Cut or engraved:
>
> Valued over $3 but not over $5 each
>
> * * * * * * *
>
> 546.62 Other ..... 15% *ad val.*
>
> * * * * * * *
>
> 546.66 Other ..... 15% *ad val.*

The tariff provision, item 544.51, TSUS, which plaintiff claims applies to the articles, provides as follows:

> Mirrors, made of any of the glass described in items 541.11 through 544.41, with or without frames or cases (except framed or cased mirrors of precious metal, and mirrors designed for use in instruments):
>
> Not over 1 sq. ft. in reflecting area * * * Free (A, E)

Nadel argues that item 544.51, TSUS, is an *eo nomine* tariff provision.[2] As a consequence, Nadel argues that item 544.51, TSUS, includes all forms of mirrors made from any glass described in items 541.11 through 544.41, TSUS (except framed or cased mirrors of precious metal and mirrors designed for use in instruments). Accordingly, Nadel argues that the articles are properly classifiable under the provision for mirrors.

Customs argues that the articles are vanity trays which are not used primarily as mirrors. Customs asserts that the articles are used as both trays and articles which reflect objects placed upon them. Accordingly, Customs argues that judicial precedent mandates that the twin functions of the articles prevents classification as mirrors because the articles are significantly "more than" a mirror. *The English Corp. v. United States*, 64 CCPA 84, C.A.D. 1187, 553 F.2d 1258. Specifically, Customs contends that in determining whether the articles are more than simply a mirror, the common meaning of the term mirror in item 544.53, TSUS, must be compared to the articles at issue. By virtue of the fact

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[2] An "*eo nomine*" designation is one which describes commodity by a specific name, usually one well known to commerce. Ordinarily, use is not a criteria in determining whether merchandise is embraced within *eo nomine* provision, but use may be considered in determining identity of *eo nomine* designation. Black's Law Dictionary 535 (6th ed. 1990).

that the articles contain feet and railings designed to hold objects, Customs argues that they exceed the common meaning of the tariff term "mirrors."

The "more than" test is one of the basic tests for determining whether an item is within an *eo nomine* classification item. In particular, the Court has summarized the "more than" test as follows:

> When an article is in character or function something other than as described by a specific provision in the tariff schedule, either more limited or more diversified, and the difference is significant, it cannot be classified within that provision.

Nestle Refrigerated Food Co. v. United States, 18 CIT ___, ___, Slip Op. 94–118 at 6 (July 20, 1994) (appeal filed Dec. 15, 1994) (citing *Robert Bosch Corp. v. United States,* 63 Cust. Ct. 96, 103–04, C.D. 3881 (1969); *see also Flex Track Equip., Ltd. v. United States,* 65 Cust. Ct. 119, 124, C.D. 4063 (1970) (holding that an item may have several features that permit it to serve multiple functions which, in sum, characterize the item more than any single feature), *aff'd,* 59 CCPA 97, 458 F.2d 148 (1972). Thus, the ultimate issue in this case is whether the articles possess features substantially in excess of those within the common meaning of the *eo nomine* term.

Preliminarily, the Court notes that the dictionary definition of the term "mirror" as "a polished or smooth substance that forms images by the reflection of light." *Webster's Third New International Dictionary* 1441 (1993). The Court finds, however, that the dictionary definition of "mirror" fails to describe the subject articles completely; rather, it describes one ancillary feature of the article. The definition essentially describes the mirrored base component of the articles. This is not, however, the only element of the articles.

Other significant elements of the articles are the legs and rails. As admitted at deposition by Mr. Murray Nadel, authorized representative of Nadel, the rails prevent bottles placed on the *tray* from falling over the edge or slipping off. *See Plaintiff's Memo,* Exhibit C at 51 (emphasis added). Naturally, the feet allow the articles to be place safely on other surfaces. It follows from the articles' design that it enables objects placed upon them from falling off as well as permitting the articles to be picked up and moved. In fact, these characteristics correspond to that of Nadel's own admission—*a tray.* The dictionary defines a "tray" as "an open variously shaped receptacle of wood, metal, or other material with a flat bottom and a low rim for holding, carrying, or exhibiting articles." *Webster's Third New International Dictionary* 2434 (1993).

Furthermore, in his deposition, Mr. Nadel acknowledged that when the company which placed the order with Nadel for manufacture of the articles described their desired product, they had a tray in mind. Specifically, Nadel testified that the company "showed [Nadel] a tray with bottles on it." *See Plaintiff's Memo,* Exhibit C at 45.

In summary, Customs' classification of the articles as a "tray" focuses on the primary features, design, and purpose of the articles. The evi-

dence is clear that the legs and rails alter the fundamental characteristics and identity of the mirrored base component. Consequently, the Court holds the articles do not fall within the statutory definition of "mirrors" and are properly classified as glassware for household use.

CONCLUSION

After considering both parties' contentions, the Court holds that the articles were properly reliquidated under items 546.62 and 546.66, TSUS. Nadel's partial motion for summary judgment denied. Customs' motion for summary judgment granted.

(Slip Op. 95–69)

ARBOR FOODS INC., PLAINTIFF *v.* UNITED STATES, DEFENDANT

Court No. 93–08–00446

[Plaintiff challenges Customs' refusal to admit sealed containers of sugar syrup into a Foreign Trade Zone which plaintiff proposed to enter into the commerce of the United States without processing of any kind, thus avoiding quota restrictions. *Held:* The Court finds that defendant properly denied admission for plaintiff's merchandise where plaintiff failed to request the necessary prior authorization from the Foreign Trade Zones Board to conduct certain activities involving the use of sugar syrup blends subject to quota. Defendant's cross-motion for summary judgment granted.]

(Decided April 20, 1995)

Grunfeld, Desiderio, Lebowitz & Silverman, (Robert B. Silverman, David M. Murphy) for plaintiff.

Frank W. Hunger, Assistant Attorney General; *Joseph I. Liebman,* Attorney in Charge, International Trade Field Office, Commercial Litigation Branch, Civil Division, United States Department of Justice *(Carla Garcia Benitez),* of counsel: *Robert J. Heilferty,* Office of the Chief Counsel for International Trade, U.S. Department of Commerce, *Karen P. Binder,* Office of the Assistant Chief Counsel, International Trade Litigation, U.S. Customs Service for defendant.

OPINION

Plaintiff initiated this action to challenge defendant's refusal to admit sealed containers of sugar syrup into a Foreign Trade Zone. Plaintiff moves for summary judgment pursuant to Rule 56 of the Rules of the United States Court of International Trade. Defendant filed a cross-motion for summary judgment. The Court has jurisdiction under 28 U.S.C. § 1581(a) and, for the reasons which follow, enters judgment for defendant.

BACKGROUND

1. *United States Sugar Program:*

By Executive Proclamation 4941, the President imposed an *absolute quota* on the importation of raw and refined sugar. 47 Fed. Reg. 19,661

(May 7, 1982). To protect against circumvention of this quota, additional quotas were imposed on various imported products containing sugar under Executive Proclamations 5071 and 5294. 48 Fed. Reg. 30,089 (June 30, 1983); 50 Fed. Reg. 4187 (Jan. 30, 1985).

Sugar-blending operations were originally approved for Foreign Trade Zones ("FTZs") in 1983 after the United States Department of Agriculture ("USDA") advised the Foreign Trade Zones Board ("FTZB") that it would not oppose such operations. *See* U.S. General Accounting Office, *Sugar Program: Issues Related to Imports of Sugar-Containing Products,* Report No. GAO/RCED–88–146 (1988) at 6, *Defendant's Memorandum In Opposition To Plaintiff's Motion For Summary Judgment And In Support Of Defendant's Cross-motion For Summary Judgment ("Defendant's Motion"),* Exhibit 1. In August 1984, however, the USDA advised the FTZB that it believed that approval should be withdrawn for FTZ operations which blended sugar for U.S. importation because such operations interfered with the domestic price support program. *Id.* The FTZB concluded, in consultation with the USDA, that existing activity in these zones did not constitute a significant volume, and thus, they were allowed to continue. The term "grandfathered" was used to describe this situation.[1] At that time, the FTZB set an annual limit for these companies on imports of sugar for domestic consumption. *Id.* Five "grandfathered" companies carried out sugar-blending operations during 1986, and only three are operating at this time. *Id.*

2. *Arbor Foods Incorporated (Foreign Trade Zone Operation):*

Arbor Foods Incorporated ("Arbor") is one of the sugar-blending operations that was allowed to use FTZ procedures in 1984. Arbor received authorization from the FTZB, with concurrence of the USDA, to conduct certain processing activity to blend ex-quota, foreign sugar under zone procedures.

In 1984, the USDA indicated to the FTZB that it's policy had changed and that it would not give its concurrence for any new proposals. Arbor was notified that it would be temporarily allowed to continue using FTZ procedures for the same activity, provided that Arbor's production did not exceed 1985 levels. This approval obviously contemplated production of the type previously engaged in by Arbor-up to 1985 levels. The FTZB communicated to Arbor that it might review ongoing FTZ activity at any time and, if there was a negative public interest finding, rescind the authority. Arbor had been made aware that any new activity or changes in activity would require further FTZB review. Affidavit of Clark D. Bien, Arbor's General Counsel, para. 5, attached to *Memorandum In Support Of Plaintiff's Motion For Summary Judgment ("Plaintiff's Motion").* Furthermore, Arbor acknowledged its awareness of the special restrictions which applied to the use of foreign sourced sugar in

[1] Since the "grandfathering" of these firms, USDA has consistently opposed the approval of applications for the establishment of new sugar operations. The FTZB, in consultation with USDA, has denied such applications. *See,* Foreign Agricultural Service, Sugar Import Notice (undated), *Defendant's Motion,* Exhibit 8.

FTZs in its letter of October 14, 1986 to the FTZB. *Defendant's Motion,* Exhibit 3.

In response to the USDA's concerns, the FTZB expressed to the United States Customs Service ("Customs") its policy with respect to zone activity involving sugar in a letter dated December 30, 1985:

> *New sugar processing operations in zones require clearance from this office,* and our practice since late 1984, after receiving objections from the Agriculture Department, has been to invite public comments in the Federal Register on any proposals. Based on the position of Agriculture and the domestic industry, it would appear that approval of any new operation is not likely under present circumstances.

December 30, 1985 letter from FTZB to Customs, *Plaintiff's Motion,* Exhibit A (emphasis added). The FTZB went on to specifically address Arbor's zone activity:

> Arbor Foods is one of a few companies who had begun sugar blending operations under zone procedures prior to the adoption of this policy. Its established level is 38 million pounds per year, and *while it is being allowed to continue operations on a "grandfather" basis, each type of activity must be cleared with this office.*

Id. (emphasis added).

On May 30, 1986, Customs informed Arbor that each time a Customs Form "CF–216" was to be filed for a new product, the concurrence of the FTZB staff was necessary. May 30, 1986 letter from Port Director, Customs to Arbor, *Defendant's Motion,* Exhibit 2.

On October 14, 1986, Arbor did formally request authority to manufacture flavored syrups at its plant in FTZ #8.[2] In support of its request, Arbor stated that:

> Arbor Foods' Canadian subsidiary, Arbor Dominion Limited, currently manufactures such products for the U.S. market in Windsor, Ontario. The effect of granting this authorization will not be to increase the flow of such goods into the U.S., but only to allow Arbor Foods to realize logistical economies and to employ U.S. rather than Canadian workers.

October 14, 1986 letter from Arbor to FTZB, *Defendant's Motion,* Exhibit 3. Arbor's request to process syrups for the domestic market was not approved by the FTZB.

The USDA continued to express concerns regarding the effect of "grandfathered" zone operations on the sugar program. In a March 31, 1988 letter to the FTZB, the USDA stated:

> since the "grandfathered" zone operations do not have to produce items which are subject to import quotas, this gives an appearance of arbitrariness on the part of U.S. Government treatment of companies in Foreign Trade Zones and Sub-Zones which are allowed to produce sugar-containing products for import purposes.

---

[2] FTZ #8 is located at 3332 St. Lawrence Drive, Toledo, Ohio.

* * * * * * *

> [W]e believe it is clearly not in the public interest to allow a continuation of the current situation surrounding our treatment of companies in Foreign Trade Zones and Sub-Zones which are allowed to produce sugar-containing products for import.

March 31, 1988 letter from the USDA to the FTZB, *Defendant's Motion,* Exhibit 5.

On June 24, 1992, Arbor requested a binding tariff classification ruling from Customs for certain blended sugar syrups of Canadian origin which were subject to quota under the United States Sugar Program. Arbor intended to claim exemption from the quota because the blended sugar syrups would be stored in a FTZ. Arbor described the operation as follows:

> The goods would be entered into the zone with non-privileged foreign status, and stored in either approx. 4000 gallon tank trailers or in approx. 55 gallon drums. The goods, without modification, would subsequently be entered for consumption into the U.S. from Arbor Foods' Toledo, Ohio FTZ facility.
>
> * * * * * * *
>
> As such goods will be entered by Arbor Foods [into U.S. Customs territory] from zone operation, *Arbor Foods believes the goods should be classified under item no. 1702.90.5040 and, pursuant to Headnote 2(e) of Subchapter IV to Chapter 99 [of the Harmonized Tariff Schedule of the United States ("HTSUS")], excluding from the import restrictions of heading no. 9904.50.20 to the extent of the authorized annual quantity.*

June 24, 1992 letter from Arbor to the Regional Commissioner of Customs, New York Region, pp 1–2, Attachment to *Plaintiff's Motion,* Exhibit E (emphasis added).

Headnote 2(e) of Subchapter IV to Chapter 99 of the HTSUS creates an exemption to the absolute quota established for blended sugar syrups classifiable under heading 1702.90.50, HTSUS. This apparently unique provision exempts from the quota any blended sugar syrups entered from a FTZ by a FTZ user, whose facilities were in operation prior to June 1, 1990. Consequently, by seeking admission of the blended sugar syrups into FTZ #8, Arbor essentially sought to avoid the established quota pursuant to the United States Sugar Program.

After conferring with the FTZB regarding Arbor's request, Customs responded that:

> [u]nder 19 U.S.C. 81o(c), the Foreign Trade Zones Board has authority to exclude an operation in a zone if it determines that the operation is not in the public interest. It is our understanding that the Foreign Trade Zones Board has concerns regarding the above proposed transaction. Consequently, you should contact the Board to determine whether or not the operation will be permitted.

H.Q. 952385 (December 9, 1992), *Plaintiff's Motion,* Exhibit F.

In addition, on February 16, 1993, the Executive Secretary of the FTZB provided Arbor with the following response:

> I hereby reiterate the advice of my office and U.S. Customs that the 1990 legislation [authorizing limited use of foreign-sourced sugar in FTZs] does not limit the Board's authority to determine whether activity is in the public interest. *Formal FTZ Board approval would be needed before the zone use you propose could be conducted* because it differs from the kind of activity conducted prior to 1986 (dry blends of drink and gelatin mixes), after which zone sugar activity was curtailed. If you wish to submit a formal application to use the zone for any other activity or quota product, please let us know.

February 16, 1993 letter from Executive Secretary, FTZB to Arbor, *Plaintiff's Motion,* Exhibit I (emphasis added).

On February 23, 1993, Arbor requested clarification of the FTZB's response:

> Upon reading your letter, I would be very grateful for one clarification. I understand from your letter that Arbor Foods would have to obtain formal FTZ Board approval in order to manufacture or blend the syrups in question at the zone.
>
> Your letter is not clear to me, however, on whether or not Arbor Foods would need formal Board approval in order to enter blended syrups into the zone in sealed containers and, without manipulation or manufacture, enter the sealed containers of syrup into U.S. commerce from the zone? Is this a "new activity" for which Arbor Foods would require formal FTZ approval?
>
> In this connection, I note that Arbor Foods has, as recently as 1991, entered sugar containing quota products from Canada into the zone and subsequently entered them into the U.S. from the zone. As a result, Arbor Foods does not believe this to be "new" activity.

February 23, 1993 letter from Arbor to Executive Secretary, FTZB, *Plaintiff's Motion,* Exhibit J.

On March 2, 1993, the FTZB staff responded to Arbor and again reiterated that a request for authorization was necessary:

> *FTZ Board approval would most certainly be needed in order for Arbor Foods to "enter blended syrups into the zone in sealed containers and, without manipulation or manufacture, enter the sealed containers of syrup into U.S. commerce from the zone."* It is the type of activity that on its face would raise serious "public interest" questions in light of the U.S. sugar program and the Board's decisions on sugar activity since the mid-1980's.

March 2, 1993 letter from Executive Secretary, FTZB, to Arbor, *Plaintiff's Motion,* Exhibit K (emphasis added).

On April 16, 1993, Arbor submitted an Application for FTZ Admission and/or Status Designation, Customs Form "CF–214," to Customs in Toledo, Ohio. The application sought the admission of a sealed container of blended sugar syrup into FTZ #8. The application sought treatment of the merchandise as "non-privileged foreign" in accordance

with Customs regulations. The application did not request approval of any manufacturing or processing operations. The purpose of the admission was the storage of blended sugar syrup in the FTZ prior to the filing of an entry to enter the merchandise into the commerce of the United States. Customs rejected Customs Form "CF–214" the same day stating "FTZ Board Approval is required."

Arbor protested the rejection on April 22, 1993. Customs denied the protest on May 24, 1993.

Arbor's principal claim against Customs is that Arbor has the right to enter blended sugar syrup in sealed containers into FTZ #8 for storage (not manufacturing or processing) without prior approval of the FTZB. Specifically, Arbor argues that the Foreign Trade Zones Act of 1934, as amended, 19 U.S.C. § 81o(c) ("FTZ Act") and applicable regulations permit the admission of merchandise for storage (prior to entry in the commerce of the United States) unless: (1) the merchandise is prohibited by law, or (2) the FTZB, after review, has prohibited the merchandise from entry into the FTZ, or (3) other regulatory provisions prohibit or restrict the admission of the merchandise into the FTZ. Arbor argues that the blended sugar syrup is not prohibited by law. In addition, Arbor argues that no statute or regulation prohibits the admission of the subject merchandise into the FTZ. Finally, Arbor argues that the FTZB has not undertaken a review nor issued any order prohibiting the admission of the subject merchandise into the FTZ. In sum, Arbor argues that it "does not seek to expand any manufacturing or processing activity within the FTZ, but simply seeks to exercise its statutory privilege"—the admission of blended sugar syrup into FTZ #8.

Arbor also argues that its proposed storage of blended sugar syrups in FTZ #8 may not be deemed "processing" under the FTZB's regulations. Essentially, Arbor argues that it's proposed activity does not fall within the FTZB's definition of the term "processing," as established in 15 C.F.R. § 400.2(l). Section 400.2(l) states that processing:

> when referring to zone activity, means any activity involving a change in condition or merchandise, other than manufacturing, which results in a change in the Customs classification of an article or in its eligibility for entry for consumption.

15 C.F.R. § 400.2(l). Arbor contends that its activity does not result in a "change in condition."

Customs responds that it denied admission for Arbor's blended sugar syrups given Arbor's failure to obtain the necessary authorization of the FTZB to bring into the FTZ merchandise which is subject to zero quota. Customs argues that its decision to deny admission is supported by its regulations, as well as the FTZB's broad statutory and regulatory authority to review FTZ activity, particularly when that activity is pursuant to conditional, "grandfathered" authority as in the case of Arbor.

DISCUSSION

This case is before the Court on cross-motions for summary judgment. Under the rules of this Court, summary judgment is appropriate

"if the pleadings, depositions, answers to interrogatories, and admissions on file, together with the affidavits, if any, show that there is no genuine issue as to any material fact and that the moving party is entitled to a judgment as a matter of law." USCIT R. 56(d). The Court will deny summary judgment if the parties present "a dispute about a fact such that a reasonable trier of fact could return a verdict against the movant." *Ugg Int'l, Inc. v. United States,* 17 CIT ____, ____, 813 F. Supp. 848, 852 (1993) (quotation and citation omitted). "In assessing the parties' claims, the Court must resolve all ambiguities and draw all reasonable inferences in favor of the party opposing summary judgment." *Id.*

This case does not present any genuine issue of material fact, certainly none of the facts are disputed, nor are there any claimed facts which would be enlarged upon or further explained by trial and cross-examination. The dispositive issues to be resolved are legal in nature. Because these issues are legal in nature, the Court concludes the parties' conflict raises questions of law which the Court may properly resolve by summary judgment.

The Court begins its review by examining the FTZB's statutory and regulatory authority to review zone activity. The FTZ Act grants the FTZB wide discretion to review zone activity. *See* 19 U.S.C. § 81a-81u (Supp. 1993). As Customs points out in *Defendant's Motion,* in *Armco Steel Corp. v. Stans, et al.,* 431 F.2d 779, 788 (2d Cir. 1970), *affirming,* 303 F. Supp. 262 (D.C.N.Y. 1969), the reviewing court rejected a narrow interpretation of the FTZ Act, and stated

> Contrary to appellant's narrow view of the Foreign Trade Zones Act, *Congress has delegated a wide latitude of judgment to the Foreign-Trade Zones Board* to respond to and resolve the changing needs of domestic and foreign commerce through the trade zone concept.

Under 19 U.S.C. § 81o(c), the FTZB has the authority to restrict or condition activities to protect the "public interest." Correspondingly, the FTZB's implementing regulations require the FTZB to evaluate whether proposed FTZ activity is appropriate under given circumstances. These regulations permit the FTZB to condition, audit, or prohibit such FTZ activity as necessary. 15 C.F.R. § 400 *et seq.*

Furthermore, pursuant to 15 C.F.R. § 400.31(b), the FTZB is directed to evaluate certain criteria in reviewing FTZ activity:

> It is the policy of the Board to authorize zone activity only when it is consistent with public policy and, in regard to activity involving foreign merchandise subject to quotas or inverted tariffs, when zone procedures are not the sole determining cause of imports. Thus, without undertaking a review of the economic factors enumerated in § 400.31(b)(2), the Board shall deny or restrict authority for proposed or ongoing activity if it determines that:
>
> (i) *The activity is inconsistent with U.S.* trade and tariff law, or *policy which has been formally adopted by the Executive branch;*
>
> * * * * * * *

> (iii) *The activity involves items subject to quantitative import controls* or inverted tariffs, and the use of zone procedures would be the direct and sole cause of imports that, but for such procedures, would not likely otherwise have occurred, taking into account both imports as individual items and as components of imported products.

15 C.F.R. § 400.31(b)(1) (emphasis added). If the FTZB finds that the FTZ activity is no longer in the "public interest," the regulations allow the FTZB to place restrictions on approved FTZ activity. Under 15 C.F.R. § 400.31(d), continuing FTZ activity

> may be reviewed at any time to determine whether it is in compliance with the Act and regulations as well as the authority granted by the Board. Reviews may also be conducted to determine whether there are changed circumstances that raise questions as to whether the activity is detrimental to the public interest, taking into account the factors enumerated in § 400.31.

15 C.F.R. § 400.31(d) (emphasis added).

Lastly, the FTZB, Commerce Department's Assistant Secretary for Import Administration, or Executive Secretary of the FTZB, may initiate a review of FTZ activity. 15 C.F.R. § 400.31(d)(2). Upon review, the FTZB may restrict the FTZ activity in question if it determines that the activity is no longer in the "public interest." 15 C.F.R. § 400.31(d)(3).

While the undisputed facts establish that Arbor was allowed by the FTZB to continue to operate within the FTZ on a "grandfather" basis, the Court notes that there is no *express provision* in the FTZ regulations on "grandfathered" activity. As stated above, the FTZ regulations provide that FTZ users are directed to seek FTZB approval *before undertaking new activities not within their scope of authority.* This is especially relevant in this case, since the FTZ activity proposed by Arbor involves merchandise which is subject to quota restrictions under the United States Sugar Program. While there is no specific anti-circumvention statute, or regulation, in effect to cover this situation, it would seem egregiously unfair, in sensitive policy areas such as this, to allow FTZ users to operate freely without formal review by the FTZB of such related activity. Furthermore, it is simply not believable that Headnote 2(e) of Subchapter IV to Chapter 99 of the HTSUS was intended to create an absolute loop-hole through which unlimited quantities of quota merchandise could be converted into non-quota merchandise by resting for a day or so in a FTZ.

It is clear from the documents submitted and relied upon by both Customs and Arbor, that Arbor was explicitly apprised that the FTZ activity it sought, *required authorization* from the FTZB. Despite the fact that Arbor was forewarned that such authorization was needed, Arbor failed to seek the administrative procedure as required by FTZB. Arbor's failure to do so provided Customs with a reasonable basis to deny the admission of the merchandise into FTZ #8.

Arbor plainly sought to avoid current limitations on sugar imports by seeking admission of the blended sugar syrup into FTZ #8 and then

transferring the merchandise into the commerce of the United States. Arbor should not be able to jeopardize the "public interest" mandate incorporated into the FTZ Act by operating freely in the FTZ and circumventing United States trade and tariff policy, in particular, the United States Sugar Program.

Even assuming *arguendo,* that Arbor's proposed FTZ activity does not neatly fall within the regulatory definition of "processing," Arbor should nevertheless be required to submit this matter for the FTZB's review. The sensitive policy concerns surrounding the United States Sugar Program along with the FTZB's broad authority necessitates the FTZB to review *all FTZ activity* whether it falls within the strict definition of "processing" or not. By seeking to avoid the FTZB's review, Arbor prevents the FTZB from apprising the potential adverse impact that Arbor's proposed FTZ activity might have on domestic producers. In any event, it is evident from the circumstances of this case, that Arbor's FTZ activity is a privilege, and not a statutory right.

The Court finds that Customs properly exercised its authority to deny the admission of the blended sugar syrup by Arbor into FTZ #8. As discussed above, the FTZB had conveyed to Customs its policy with respect to FTZ activity involving the importation of foreign sugar. Customs was placed on notice that the "grandfathered" sugar blending operations in FTZs necessitated careful supervision, and was apprised of the unique status of Arbor's FTZ activity. Finally, Customs was fully aware that FTZ activity by Arbor required clearance by the FTZB. In sum, Customs had adequate grounds upon which to require Arbor to seek the FTZB's authorization prior to allowing the admission of the subject merchandise into FTZ #8.

CONCLUSION

For the foregoing reasons, the Court denies plaintiff's motion for summary judgment. Defendant's cross-motion for summary judgment is granted.

(Slip Op. 95–70)

POLLAK IMPORT-EXPORT CORP., PLAINTIFF *v.* UNITED STATES, DEFENDANT

Court No. 90–09–00484

(Dated April 20, 1995)

ORDER

GOLDBERG, *Judge:* This matter is before the court on remand from the United States Court of Appeals for the Federal Circuit. *Pollak Import-Export Corp. v. United States,* No. 94–1289 (Fed. Cir. Apr. 11, 1995). The parties had previously agreed to dispose of this action via a Stipulated

Judgment on Agreed Statement of Facts, which the court entered on September 16, 1993. The defendant subsequently moved to amend that stipulated judgment. In granting defendant's motion, this court severed certain of the entries at issue and dismissed them for lack of jurisdiction. *Pollak Import-Export Corp. v. United States,* 18 CIT ____, ____, 846 F. Supp. 66, 70 (1994). On appeal, the CAFC reversed this court's modification of the parties' stipulated judgment, and remanded the matter with instructions that the court reenter the stipulated judgment as originally submitted by the parties and entered by the court. Wherefore, it is hereby

ORDERED that this court's February 22, 1994 *Judgment Order,* which modified the Stipulated Judgment on Agreed Statement of Facts entered on September 16, 1993, is vacated; it is further

ORDERED that the Clerk of this Court shall reenter the Stipulated Judgment on Agreed Statement of Facts which was originally entered on September 16, 1993; and it is further

ORDERED that the appropriate Customs Official shall reliquidate the subject entries and make refund in accordance with the Stipulated Judgment on Agreed Statement of Facts which was originally entered on September 16, 1993.

(Slip Op. 95–71)

POLLAK IMPORT-EXPORT CORP., PLAINTIFF *v.* UNITED STATES, DEFENDANT

Court No. 90–09–00484

(Dated April 21, 1995)

ORDER

GOLDBERG, *Judge:* The Order of this court dated April 20, 1995 and designated Slip Op. 95–70 is hereby vacated, pending the issuance of a mandate from the United States Court of Appeals for the Federal Circuit in accordance with that court's opinion in *Pollak Import-Export Corp. v. United States,* No. 94–1289 (Fed. Cir. Apr. 11, 1995).

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